AGGREGRATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**14 704 060**	**14 181 198**	**3 901 641**	**26.5%**	**3 422 868**	**23.3%**	**2 899 334**	**20.4%**	**10 223 843**	**72.1%**	**3 111 903**	**76.8%**	**(6.8%)**
Property rates	1 944 851	1 722 881	355 590	18.3%	405 831	20.9%	420 717	24.4%	1 182 138	68.6%	466 367	91.9%	(9.8%)
Property rates - penalties and collection charges	1 216	616	-	-	1	-	-	-	1	.1%	-	.1%	-
Service charges - electricity revenue	4 657 160	4 441 620	1 214 593	26.1%	808 924	17.4%	791 427	17.8%	2 814 944	63.4%	703 628	63.5%	12.5%
Service charges - water revenue	1 681 555	1 688 675	386 895	23.0%	564 759	33.6%	479 193	28.4%	1 430 846	84.7%	444 065	82.1%	7.9%
Service charges - sanitation revenue	687 052	664 217	163 434	23.8%	162 280	23.6%	170 608	25.7%	496 322	74.7%	158 659	85.5%	7.5%
Service charges - refuse revenue	518 248	450 655	106 935	20.6%	108 363	20.9%	113 526	25.2%	328 824	73.0%	113 475	75.9%	-
Service charges - other	65 886	56 832	7 651	11.6%	1 171	1.8%	397	.7%	9 219	16.2%	10 176	18.9%	(96.1%)
Rental of facilities and equipment	59 244	59 058	13 165	22.2%	14 220	24.0%	21 803	36.9%	49 187	83.3%	11 764	61.3%	85.3%
Interest earned - external investments	243 871	215 658	68 509	28.1%	47 923	19.7%	51 410	23.8%	167 843	77.8%	52 719	67.0%	(2.5%)
Interest earned - outstanding debtors	407 849	432 895	100 679	24.7%	119 394	29.3%	126 991	29.3%	347 064	80.2%	119 816	103.6%	6.0%
Dividends received	196	196	457	232.7%	347	176.3%	326	166.3%	1 130	576.0%	300	414.9%	8.8%
Fines	49 558	42 835	8 452	17.1%	3 989	8.0%	6 167	14.4%	18 608	43.4%	10 077	45.0%	(38.8%)
Licences and permits	1 458	1 450	113	7.7%	88	6.1%	88	6.1%	289	19.9%	117	30.5%	(24.7%)
Agency services	3 722	7 861	24	.7%	5 040	135.4%	1 052	13.4%	6 116	77.8%	14	4.2%	7 241.0%
Transfers recognised - operational	3 411 957	3 364 853	1 237 584	36.3%	912 017	26.7%	440 489	13.1%	2 590 091	77.0%	784 989	85.4%	(43.9%)
Other own revenue	961 067	1 020 475	237 533	24.7%	268 521	27.9%	275 013	26.9%	781 066	76.5%	235 609	65.0%	16.7%
Gains on disposal of PPE	9 170	10 420	28	.3%	1	-	126	1.2%	154	1.5%	128	143.0%	(2.0%)
Operating Expenditure	**15 018 423**	**14 935 838**	**2 790 787**	**18.6%**	**2 940 384**	**19.6%**	**2 840 855**	**19.0%**	**8 572 026**	**57.4%**	**2 322 878**	**59.1%**	**22.3%**
Employee related costs	4 046 942	3 992 871	936 981	23.2%	916 916	22.7%	966 464	24.2%	2 820 362	70.6%	828 999	69.8%	16.6%
Remuneration of councillors	224 702	241 799	57 037	25.4%	55 590	24.7%	57 107	23.6%	169 734	70.2%	55 797	68.2%	2.3%
Debt impairment	916 536	696 128	78 748	8.6%	69 880	7.6%	110 524	15.9%	259 152	37.2%	13 459	21.4%	721.2%
Depreciation and asset impairment	1 247 653	1 388 800	52 523	4.2%	211 894	17.0%	125 377	9.0%	389 795	28.1%	74 628	31.9%	68.0%
Finance charges	386 776	286 974	3 602	.9%	48 619	12.6%	51 581	18.0%	103 802	36.2%	46 297	61.5%	11.4%
Bulk purchases	3 928 601	3 713 646	974 210	24.8%	664 427	16.9%	637 219	17.2%	2 275 856	61.3%	607 318	64.2%	4.9%
Other Materials	725 954	700 738	63 240	8.7%	142 995	19.7%	90 922	13.0%	297 157	42.4%	87 121	59.4%	4.4%
Contracted services	569 424	666 440	89 227	15.7%	182 278	32.0%	143 954	21.6%	415 459	62.3%	106 213	60.6%	35.5%
Transfers and grants	441 257	405 705	48 531	11.0%	95 927	21.7%	77 431	19.1%	221 890	54.7%	54 889	44.2%	41.1%
Other expenditure	2 530 578	2 832 568	486 688	19.2%	551 858	21.8%	580 274	20.5%	1 618 820	57.2%	448 150	64.4%	29.5%
Loss on disposal of PPE	-	10 169	-	-	-	-	-	-	-	-	7	-	(100.0%)
Surplus/(Deficit)	**(314 363)**	**(754 640)**	**1 110 854**		**482 483**		**58 479**		**1 651 817**		**789 025**		
Transfers recognised - capital	1 798 874	1 827 266	141 659	7.9%	153 549	8.5%	332 185	18.2%	627 394	34.3%	199 066	42.2%	66.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	68 886	65 929	9 869	14.3%	20 134	29.2%	5 736	8.7%	35 739	54.2%	3 535	52.2%	62.3%
Surplus/(Deficit) after capital transfers and contributions	**1 553 396**	**1 138 556**	**1 262 383**		**656 166**		**396 400**		**2 314 950**		**991 626**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 553 396**	**1 138 556**	**1 262 383**		**656 166**		**396 400**		**2 314 950**		**991 626**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 553 396**	**1 138 556**	**1 262 383**		**656 166**		**396 400**		**2 314 950**		**991 626**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 553 396**	**1 138 556**	**1 262 383**		**656 166**		**396 400**		**2 314 950**		**991 626**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**2 798 318**	**2 961 739**	**273 253**	**9.8%**	**530 913**	**19.0%**	**503 871**	**17.0%**	**1 308 037**	**44.2%**	**461 827**	**43.5%**	**9.1%**
National Government	1 819 983	1 954 154	221 073	12.1%	328 779	18.1%	405 332	20.7%	955 184	48.9%	318 276	49.4%	27.4%
Provincial Government	31 000	31 383	14 662	47.3%	6 372	20.6%	337	1.1%	21 371	68.1%	16 633	30.5%	(98.0%)
District Municipality	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	5.1%	-
Transfers recognised - capital	**1 850 983**	**1 986 537**	**235 734**	**12.7%**	**335 151**	**18.1%**	**405 669**	**20.4%**	**976 555**	**49.2%**	**334 909**	**47.9%**	**21.1%**
Borrowing	413 918	264 760	14 212	3.4%	51 870	12.5%	10 287	3.9%	76 369	28.8%	18 482	17.0%	(44.3%)
Internally generated funds	485 821	687 321	19 296	4.0%	141 136	29.1%	84 988	12.4%	245 420	35.7%	103 113	32.7%	(17.6%)
Public contributions and donations	47 596	23 121	4 011	8.4%	2 756	5.8%	2 927	12.7%	9 694	41.9%	5 324	52.1%	(45.0%)
Capital Expenditure Standard Classification	**2 798 318**	**2 961 739**	**275 243**	**9.8%**	**535 846**	**19.1%**	**503 871**	**17.0%**	**1 314 960**	**44.4%**	**461 829**	**43.6%**	**9.1%**
Governance and Administration	**156 640**	**221 863**	**11 947**	**7.6%**	**22 597**	**14.4%**	**27 264**	**12.3%**	**61 808**	**27.9%**	**35 179**	**26.7%**	**(22.5%)**
Executive & Council	51 846	80 440	1 839	3.5%	1 824	3.5%	4 581	5.7%	8 243	10.2%	7 818	17.1%	(41.4%)
Budget & Treasury Office	12 883	25 592	1 380	10.7%	1 489	11.6%	1 827	7.1%	4 695	18.3%	1 175	22.9%	55.5%
Corporate Services	91 911	115 832	8 729	9.5%	19 284	21.0%	20 857	18.0%	48 869	42.2%	26 186	38.6%	(20.4%)
Community and Public Safety	**382 557**	**321 210**	**36 124**	**9.4%**	**47 182**	**12.3%**	**62 165**	**19.4%**	**145 471**	**45.3%**	**47 476**	**44.8%**	**30.9%**
Community & Social Services	201 995	158 839	15 145	7.5%	31 352	15.5%	33 790	21.3%	80 287	50.5%	19 021	66.3%	77.7%
Sport And Recreation	128 489	124 795	17 995	14.0%	9 160	7.1%	25 496	20.4%	52 650	42.2%	21 012	33.9%	21.3%
Public Safety	32 430	26 852	2 984	9.2%	6 670	20.6%	2 879	10.7%	12 533	46.7%	5 836	39.5%	(50.7%)
Housing	19 264	10 344	-	-	-	-	-	-	-	-	1 608	33.3%	(100.0%)
Health	380	380	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**724 778**	**638 124**	**62 874**	**8.7%**	**103 964**	**14.3%**	**80 688**	**12.6%**	**247 526**	**38.8%**	**101 787**	**67.8%**	**(20.7%)**
Planning and Development	295 274	206 026	12 767	4.3%	33 190	11.2%	27 763	13.5%	73 720	35.8%	39 901	88.6%	(30.4%)
Road Transport	424 043	426 017	50 107	11.8%	70 774	16.7%	52 718	12.4%	173 598	40.7%	61 712	60.9%	(14.6%)
Environmental Protection	5 461	6 081	-	-	-	-	208	3.4%	208	3.4%	174	32.4%	19.1%
Trading Services	**1 523 952**	**1 774 223**	**163 122**	**10.7%**	**361 224**	**23.7%**	**332 255**	**18.7%**	**856 601**	**48.3%**	**276 677**	**40.1%**	**20.1%**
Electricity	407 012	432 320	27 805	6.8%	109 229	26.8%	77 841	18.0%	214 876	49.7%	96 381	40.2%	(19.2%)
Water	600 478	689 000	51 332	8.5%	121 212	20.2%	131 128	19.0%	303 672	44.1%	101 832	43.2%	28.8%
Waste Water Management	461 908	610 045	78 567	17.0%	124 322	26.9%	119 428	19.6%	322 318	52.8%	71 432	38.3%	67.2%
Waste Management	54 553	42 858	5 417	9.9%	6 460	11.8%	3 858	9.0%	15 736	36.7%	7 031	28.6%	(45.1%)
Other	**10 390**	**6 318**	**1 175**	**11.3%**	**880**	**8.5%**	**1 500**	**23.7%**	**3 554**	**56.3%**	**709**	**25.3%**	**111.4%**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**15 219 246**	**14 055 533**	**3 974 546**	**26.1%**	**3 748 695**	**24.6%**	**3 113 355**	**22.2%**	**10 836 597**	**77.1%**	**3 366 252**	**80.9%**	**(7.5%)**
Ratepayers and other	**9 202 325**	**8 298 432**	**1 972 353**	**21.4%**	**2 007 086**	**21.8%**	**1 851 477**	**22.3%**	**5 830 917**	**70.3%**	**1 843 000**	**73.8%**	**.5%**
Government - operating	3 502 508	3 464 586	1 431 108	40.9%	1 117 137	31.9%	514 218	14.8%	3 062 462	88.4%	847 074	92.5%	(39.3%)
Government - capital	1 970 241	1 882 143	499 134	25.3%	561 430	28.5%	685 272	36.4%	1 745 836	92.8%	618 154	99.4%	10.9%
Interest	543 961	409 855	71 928	13.2%	62 700	11.5%	62 058	15.1%	196 686	48.0%	57 724	33.9%	7.5%
Dividends	212	517	23	11.0%	342	161.8%	330	63.9%	696	134.6%	300	546.0%	10.1%
Payments	**(12 430 668)**	**(12 125 632)**	**(3 286 570)**	**26.4%**	**(2 887 621)**	**23.2%**	**(2 525 480)**	**20.8%**	**(8 699 671)**	**71.7%**	**(2 384 021)**	**74.2%**	**5.9%**
Suppliers and employees	(11 828 061)	(11 435 717)	(3 235 247)	27.4%	(2 819 035)	23.8%	(2 464 908)	21.6%	(8 519 190)	74.5%	(2 336 406)	77.4%	5.5%
Finance charges	(272 100)	(277 384)	(13 824)	5.1%	(14 668)	5.4%	(11 988)	4.3%	(40 480)	14.6%	(7 013)	9.1%	70.9%
Transfers and grants	(330 507)	(412 532)	(37 499)	11.3%	(53 917)	16.3%	(48 584)	11.8%	(140 000)	33.9%	(40 603)	35.3%	19.7%
Net Cash from/(used) Operating Activities	**2 788 578**	**1 929 901**	**687 976**	**24.7%**	**861 074**	**30.9%**	**587 875**	**30.5%**	**2 136 925**	**110.7%**	**982 230**	**108.3%**	**(40.1%)**
Cash Flow from Investing Activities													
Receipts	**32 922**	**(7 057)**	**27 368**	**83.1%**	**72 631**	**220.6%**	**35 052**	**(496.7%)**	**135 051**	**(1 913.8%)**	**61 554**	**(262.2%)**	**(43.1%)**
Proceeds on disposal of PPE	25 540	(5 321)	7	-	1	-	34	(.6%)	42	(.8%)	-	56.7%	(100.0%)
Decrease in non-current debtors	(159)	-	-	-	-	-	-	-	-	-	-	(20.9%)	-
Decrease in other non-current receivables	1 381	8 977	(10 565)	(764.9%)	9 483	686.6%	16 450	183.2%	15 368	171.2%	6 072	(57.2%)	170.9%
Decrease (increase) in non-current investments	6 160	(10 713)	37 926	615.7%	63 146	1 025.2%	18 569	(173.3%)	119 641	(1 116.8%)	55 481	(3 459.4%)	(66.5%)
Payments	**(2 277 912)**	**(2 316 470)**	**(382 571)**	**16.8%**	**(528 366)**	**23.2%**	**(498 795)**	**21.5%**	**(1 409 732)**	**60.9%**	**(415 263)**	**71.9%**	**20.1%**
Capital assets	(2 277 912)	(2 316 470)	(382 571)	16.8%	(528 366)	23.2%	(498 795)	21.5%	(1 409 732)	60.9%	(415 263)	71.9%	20.1%
Net Cash from/(used) Investing Activities	**(2 244 990)**	**(2 323 527)**	**(355 203)**	**15.8%**	**(455 736)**	**20.3%**	**(463 742)**	**20.0%**	**(1 274 681)**	**54.9%**	**(353 709)**	**85.5%**	**31.1%**
Cash Flow from Financing Activities													
Receipts	**416 419**	**436 465**	**32 289**	**7.8%**	**9 238**	**2.2%**	**193 997**	**44.4%**	**235 524**	**54.0%**	**11 479**	**65.5%**	**1 590.0%**
Short term loans	400	-	-	-	6 000	1 500.0%	-	-	6 000	-	-	-	-
Borrowing long term/refinancing	413 518	434 000	31 000	7.5%	2 000	.5%	192 797	44.4%	225 797	52.0%	10 466	79.6%	1 742.1%
Increase (decrease) in consumer deposits	2 501	2 465	1 289	51.5%	1 238	49.5%	1 201	48.7%	3 728	151.2%	1 013	38.0%	18.5%
Payments	**(81 913)**	**(38 379)**	**(42 523)**	**51.9%**	**(40 539)**	**49.5%**	**(44 725)**	**116.5%**	**(127 788)**	**333.0%**	**(32 984)**	**103.6%**	**35.6%**
Repayment of borrowing	(81 913)	(38 379)	(42 523)	51.9%	(40 539)	49.5%	(44 725)	116.5%	(127 788)	333.0%	(32 984)	103.6%	35.6%
Net Cash from/(used) Financing Activities	**334 506**	**398 086**	**(10 235)**	**(3.1%)**	**(31 301)**	**(9.4%)**	**149 272**	**37.5%**	**107 737**	**27.1%**	**(21 505)**	**172.2%**	**(794.1%)**
Net Increase/(Decrease) in cash held	**878 094**	**4 461**	**322 538**	**36.7%**	**374 038**	**42.6%**	**273 405**	**6 128.7%**	**969 981**	**21 743.3%**	**607 016**	**149.3%**	**(55.0%)**
Cash/cash equivalents at the year begin:	948 451	959 345	873 316	92.1%	1 195 853	126.1%	1 569 891	163.6%	873 316	91.0%	1 460 335	71.8%	7.5%
Cash/cash equivalents at the year end:	**1 826 545**	**963 806**	**1 195 853**	**65.5%**	**1 569 891**	**85.9%**	**1 843 297**	**191.3%**	**1 843 297**	**191.3%**	**2 067 351**	**114.8%**	**(10.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -I Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	204 513	5.9%	173 422	5.0%	131 653	3.8%	2 935 345	85.2%	3 444 933	32.7%	1 712	-	1 033 859
Trade and Other Receivables from Exchange Transactions - Electric	242 023	17.2%	93 070	6.6%	57 402	4.1%	1 013 867	72.1%	1 406 361	13.3%	940	.1%	277 452
Receivables from Non-exchange Transactions - Property Rates	113 482	7.0%	79 184	4.9%	67 897	4.2%	1 365 287	84.0%	1 625 850	15.4%	3 668	.2%	395 298
Receivables from Exchange Transactions - Waste Water Manageme	50 742	4.2%	38 608	3.2%	34 974	2.9%	1 084 655	89.7%	1 208 978	11.5%	-	-	206 804
Receivables from Exchange Transactions - Waste Management	31 755	3.2%	25 715	2.6%	23 638	2.4%	912 777	91.8%	993 884	9.4%	-	-	114 357
Receivables from Exchange Transactions - Property Rental Debtors	922	.9%	1 563	1.6%	1 246	1.3%	95 205	96.2%	98 935	.9%	-	-	47 828
Interest on Arrear Debtor Accounts	43 717	3.9%	34 510	3.0%	33 544	3.0%	1 021 737	90.1%	1 133 507	10.8%	-	-	132 125
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 598	2.3%	8 638	1.4%	3 436	.6%	597 949	95.7%	624 621	5.9%	-	-	(3 392)
Total By Income Source	**701 751**	**6.7%**	**454 708**	**4.3%**	**353 790**	**3.4%**	**9 026 821**	**85.7%**	**10 537 069**	**100.0%**	**6 320**	**.1%**	**2 204 330**
Debtors Age Analysis By Customer Group													
Organs of State	66 475	8.2%	55 936	6.9%	47 331	5.9%	636 975	79.0%	806 717	7.7%	-	-	11 620
Commercial	235 929	15.3%	97 708	6.3%	73 584	4.8%	1 133 386	73.6%	1 540 607	14.6%	-	-	24 375
Households	355 705	4.7%	276 840	3.7%	217 816	2.9%	6 651 112	88.7%	7 501 473	71.2%	6 320	.1%	2 219 837
Other	43 641	6.3%	24 225	3.5%	15 058	2.2%	605 347	88.0%	688 271	6.5%	-	-	(51 502)
Total By Customer Group	**701 751**	**6.7%**	**454 708**	**4.3%**	**353 790**	**3.4%**	**9 026 821**	**85.7%**	**10 537 069**	**100.0%**	**6 320**	**.1%**	**2 204 330**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	265 633	12.3%	75 085	3.5%	142 986	6.6%	1 678 975	77.6%	2 162 680	53.6%
Bulk Water	59 960	4.4%	49 920	3.7%	50 447	3.7%	1 188 547	88.1%	1 348 874	33.4%
PAYE deductions	6 212	19.5%	2 019	6.3%	2 108	6.6%	21 572	67.6%	31 911	.8%
VAT (output less input)	28	100.0%	-	-	-	-	-	-	28	-
Pensions / Retirement	7 839	40.4%	50	.3%	-	-	11 524	59.4%	19 413	.5%
Loan repayments	1 473	23.3%	119	1.9%	11	.2%	4 707	74.6%	6 310	.2%
Trade Creditors	92 296	30.3%	28 405	9.3%	21 126	6.9%	162 290	53.4%	304 117	7.5%
Auditor-General	458	1.3%	4 406	12.4%	3 401	9.6%	27 183	76.7%	35 447	.9%
Other	25 177	19.9%	15 812	12.5%	(922)	(.7%)	86 230	68.3%	126 297	3.1%
Total	**459 077**	**11.4%**	**175 815**	**4.4%**	**219 157**	**5.4%**	**3 181 028**	**78.8%**	**4 035 077**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Operating Revenue and Expenditure													
Operating Revenue	**6 312 594**	**5 729 939**	**1 582 484**	**25.1%**	**1 437 208**	**22.8%**	**1 368 981**	**23.9%**	**4 388 673**	**76.6%**	**1 291 408**	**73.6%**	**6.0%**
Property rates	1 084 200	903 089	218 698	20.2%	226 391	20.9%	230 724	25.5%	675 814	74.8%	246 657	99.5%	(6.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 396 602	2 128 550	633 886	26.4%	413 475	17.3%	394 880	18.6%	1 442 241	67.8%	364 500	64.6%	8.3%
Service charges - water revenue	677 958	677 958	149 803	22.1%	220 492	32.5%	205 106	30.3%	575 401	84.9%	159 878	72.9%	28.3%
Service charges - sanitation revenue	240 416	214 649	52 690	21.9%	51 975	21.6%	53 621	25.0%	158 286	73.7%	52 461	106.6%	2.2%
Service charges - refuse revenue	154 967	80 475	19 605	12.7%	20 737	13.4%	19 934	24.8%	60 275	74.9%	27 630	74.3%	(27.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	27 727	27 675	5 228	18.9%	4 731	17.1%	4 930	17.8%	14 889	53.8%	5 117	45.2%	(3.7%)
Interest earned - external investments	196 589	187 315	46 550	23.7%	43 350	22.1%	47 024	25.1%	136 924	73.1%	45 336	66.2%	3.7%
Interest earned - outstanding debtors	153 008	162 584	26 792	17.5%	44 624	29.2%	49 368	30.4%	120 784	74.3%	39 750	75.8%	24.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12 665	8 125	2 100	16.6%	1 211	9.6%	1 489	18.3%	4 800	59.1%	2 244	47.2%	(33.6%)
Licences and permits	928	928	61	6.6%	45	4.9%	29	3.1%	136	14.6%	82	38.6%	(64.8%)
Agency services	3 722	7 741	-	-	5 016	134.8%	(1 453)	(18.8%)	3 563	46.0%	-	-	(100.0%)
Transfers recognised - operational	617 571	632 934	240 917	39.0%	205 459	33.3%	158 150	25.0%	604 526	95.5%	167 276	90.6%	(5.5%)
Other own revenue	745 251	696 928	186 153	25.0%	199 701	26.8%	205 180	29.4%	591 034	84.8%	180 477	58.8%	13.7%
Gains on disposal of PPE	990	990	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**5 924 047**	**5 651 101**	**1 170 896**	**19.8%**	**1 428 356**	**24.1%**	**1 195 940**	**21.2%**	**3 795 192**	**67.2%**	**974 434**	**63.1%**	**22.7%**
Employee related costs	1 356 537	1 371 819	298 448	22.0%	304 630	22.5%	312 709	22.8%	915 787	66.8%	280 276	69.8%	11.6%
Remuneration of councillors	51 692	51 641	12 025	23.3%	12 038	23.3%	12 040	23.3%	36 103	69.9%	13 305	72.9%	(9.5%)
Debt impairment	214 628	214 628	53 657	25.0%	53 657	25.0%	53 657	25.0%	160 971	75.0%	1 459	75.0%	3 577.3%
Depreciation and asset impairment	492 853	434 844	37 002	7.5%	209 424	42.5%	79 707	18.3%	326 133	75.0%	73 554	69.3%	8.4%
Finance charges	244 132	226 900	43 355	17.8%	43 797	17.9%	40 114	17.7%	127 266	56.1%	34 712	56.3%	15.6%
Bulk purchases	1 744 580	1 501 580	491 333	28.2%	329 451	18.9%	364 714	24.3%	1 185 498	79.0%	326 613	72.5%	11.7%
Other Materials	419 268	396 886	33 141	7.9%	105 644	25.2%	55 788	14.1%	194 573	49.0%	48 625	42.6%	14.7%
Contracted services	334 380	346 630	45 890	13.7%	117 521	35.1%	52 091	15.0%	215 502	62.2%	47 602	51.9%	9.4%
Transfers and grants	161 255	128 166	6 375	4.0%	49 519	30.7%	8 730	6.8%	64 624	50.4%	5 863	44.1%	48.9%
Other expenditure	904 720	978 006	149 670	16.5%	202 674	22.4%	216 391	22.1%	568 734	58.2%	142 426	49.4%	51.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**388 547**	**78 838**	**411 588**		**8 852**		**173 041**		**593 481**		**316 974**		
Transfers recognised - capital	756 633	827 306	2 500	.3%	2 500	.3%	2 490	.3%	7 490	.9%	8 000	.9%	(68.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 145 180**	**906 144**	**414 088**		**11 352**		**175 531**		**600 971**		**324 974**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 145 180**	**906 144**	**414 088**		**11 352**		**175 531**		**600 971**		**324 974**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 145 180**	**906 144**	**414 088**		**11 352**		**175 531**		**600 971**		**324 974**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 145 180**	**906 144**	**414 088**		**11 352**		**175 531**		**600 971**		**324 974**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Capital Revenue and Expenditure													
Source of Finance	**1 469 463**	**1 557 971**	**98 992**	**6.7%**	**298 784**	**20.3%**	**265 256**	**17.0%**	**663 032**	**42.6%**	**241 049**	**41.1%**	**10.0%**
National Government	752 924	796 220	57 775	7.7%	131 257	17.4%	177 874	22.3%	366 907	46.1%	114 990	46.0%	54.7%
Provincial Government	-	27 377	14 662	-	6 372	-	119	.4%	21 153	77.3%	13 412	17.7%	(99.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**752 924**	**823 597**	**72 437**	**9.6%**	**137 629**	**18.3%**	**177 993**	**21.6%**	**388 060**	**47.1%**	**128 401**	**43.2%**	**38.6%**
Borrowing	368 518	257 760	14 212	3.9%	51 870	14.1%	10 287	4.0%	76 369	29.6%	12 923	41.5%	(20.4%)
Internally generated funds	328 754	460 847	10 205	3.1%	106 621	32.4%	74 220	16.1%	191 046	41.5%	94 400	34.2%	(21.4%)
Public contributions and donations	19 267	15 767	2 138	11.1%	2 664	13.8%	2 757	17.5%	7 558	47.9%	5 324	86.2%	(48.2%)
Capital Expenditure Standard Classification	**1 469 463**	**1 557 971**	**98 992**	**6.7%**	**298 784**	**20.3%**	**265 256**	**17.0%**	**663 032**	**42.6%**	**241 049**	**41.1%**	**10.0%**
Governance and Administration	**69 113**	**97 066**	**7 086**	**10.3%**	**18 336**	**26.5%**	**23 745**	**24.5%**	**49 167**	**50.7%**	**21 791**	**33.5%**	**9.0%**
Executive & Council	5 400	5 400	-	-	-	-	3 917	72.5%	3 917	72.5%	-	-	(100.0%)
Budget & Treasury Office	5 075	6 275	0	-	339	6.7%	1 141	18.2%	1 481	23.6%	106	33.8%	975.9%
Corporate Services	58 638	85 391	7 085	12.1%	17 997	30.7%	18 687	21.9%	43 770	51.3%	21 685	33.5%	(13.8%)
Community and Public Safety	**109 112**	**108 766**	**2 594**	**2.4%**	**17 485**	**16.0%**	**21 155**	**19.5%**	**41 234**	**37.9%**	**12 942**	**26.5%**	**63.5%**
Community & Social Services	65 481	67 032	1 930	2.9%	14 588	22.3%	13 074	19.5%	29 592	44.1%	6 101	26.2%	114.3%
Sport And Recreation	15 209	17 975	665	4.4%	877	5.8%	6 937	38.6%	8 478	47.2%	875	21.2%	693.3%
Public Safety	8 778	13 115	-	-	2 020	23.0%	1 144	8.7%	3 164	24.1%	4 991	29.8%	(77.1%)
Housing	19 264	10 264	-	-	-	-	-	-	-	-	975	34.0%	(100.0%)
Health	380	380	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**452 702**	**336 500**	**18 823**	**4.2%**	**33 884**	**7.5%**	**35 907**	**10.7%**	**88 614**	**26.3%**	**51 376**	**58.1%**	**(30.1%)**
Planning and Development	251 416	128 900	2 337	.9%	7 793	3.1%	10 808	8.4%	20 938	16.2%	24 868	63.2%	(56.5%)
Road Transport	196 287	201 950	16 486	8.4%	26 092	13.3%	24 891	12.3%	67 469	33.4%	26 508	55.7%	(6.1%)
Environmental Protection	5 000	5 650	-	-	-	-	208	3.7%	208	3.7%	-	-	(100.0%)
Trading Services	**837 835**	**1 013 238**	**70 489**	**8.4%**	**228 289**	**27.2%**	**182 950**	**18.1%**	**481 727**	**47.5%**	**154 776**	**39.0%**	**18.2%**
Electricity	298 963	299 093	11 397	3.8%	75 385	25.2%	66 106	22.1%	152 888	51.1%	72 422	41.6%	(8.7%)
Water	278 720	370 309	26 853	9.6%	73 730	26.5%	60 903	16.4%	161 486	43.6%	46 600	42.7%	30.7%
Waste Water Management	239 002	324 564	28 698	12.0%	75 187	31.5%	53 730	16.6%	157 615	48.6%	34 473	34.8%	55.9%
Waste Management	21 150	19 271	3 540	16.7%	3 987	18.9%	2 211	11.5%	9 738	50.5%	1 282	19.7%	72.5%
Other	**700**	**2 400**	**-**	**-**	**789**	**112.8%**	**1 500**	**62.5%**	**2 289**	**95.4%**	**163**	**3.5%**	**821.1%**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**6 425 311**	**5 510 935**	**1 571 328**	**24.5%**	**1 602 676**	**24.9%**	**1 303 928**	**23.7%**	**4 477 933**	**81.3%**	**1 479 919**	**75.4%**	**(11.9%)**
Ratepayers and other	**4 749 272**	**3 964 560**	**1 102 176**	**23.2%**	**1 016 346**	**21.4%**	**886 986**	**22.4%**	**3 005 508**	**75.8%**	**988 425**	**73.4%**	**(10.3%)**
Government - operating	617 571	621 038	243 417	39.4%	297 425	48.2%	168 240	27.1%	709 082	114.2%	164 737	88.2%	2.1%
Government - capital	727 633	727 633	213 176	29.3%	279 038	38.3%	234 690	32.3%	726 904	99.9%	316 852	103.8%	(25.9%)
Interest	330 836	197 704	12 560	3.8%	9 866	3.0%	14 013	7.1%	36 439	18.4%	9 905	6.6%	41.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 013 602)**	**(4 769 454)**	**(1 284 584)**	**25.6%**	**(1 145 734)**	**22.9%**	**(978 845)**	**20.5%**	**(3 409 163)**	**71.5%**	**(975 744)**	**63.8%**	**.3%**
Suppliers and employees	(4 850 258)	(4 691 021)	(1 275 253)	26.3%	(1 130 164)	23.3%	(972 089)	20.7%	(3 377 506)	72.0%	(964 322)	67.1%	.8%
Finance charges	(104 406)	(62 629)	(5 316)	5.1%	(5 694)	5.5%	(5 182)	8.3%	(16 192)	25.9%	(5 863)	9.0%	(11.6%)
Transfers and grants	(58 938)	(15 804)	(4 015)	6.8%	(9 876)	16.8%	(1 574)	10.0%	(15 465)	97.9%	(5 558)	30.7%	(71.7%)
Net Cash from/(used) Operating Activities	**1 411 710**	**741 481**	**286 744**	**20.3%**	**456 942**	**32.4%**	**325 083**	**43.8%**	**1 068 770**	**144.1%**	**504 175**	**127.4%**	**(35.5%)**
Cash Flow from Investing Activities													
Receipts	**20 257**	**990**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 719)**	**(250.8%)**	**(100.0%)**
Proceeds on disposal of PPE	20 257	990	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(1 719)	-	(100.0%)
Payments	**(1 293 888)**	**(1 254 373)**	**(179 215)**	**13.9%**	**(313 067)**	**24.2%**	**(271 252)**	**21.6%**	**(763 535)**	**60.9%**	**(191 737)**	**53.0%**	**41.5%**
Capital assets	(1 293 888)	(1 254 373)	(179 215)	13.9%	(313 067)	24.2%	(271 252)	21.6%	(763 535)	60.9%	(191 737)	53.0%	41.5%
Net Cash from/(used) Investing Activities	**(1 273 631)**	**(1 253 383)**	**(179 215)**	**14.1%**	**(313 067)**	**24.6%**	**(271 252)**	**21.6%**	**(763 535)**	**60.9%**	**(193 456)**	**75.7%**	**40.2%**
Cash Flow from Financing Activities													
Receipts	**371 018**	**429 284**	**460**	**.1%**	**543**	**.1%**	**169 400**	**39.5%**	**170 403**	**39.7%**	**565**	**47.0%**	**29 893.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	368 518	427 000	-	-	-	-	168 797	39.5%	168 797	39.5%	-	49.6%	(100.0%)
Increase (decrease) in consumer deposits	2 500	2 284	460	18.4%	543	21.7%	604	26.4%	1 607	70.4%	565	28.1%	6.9%
Payments	**(64 936)**	**(25 001)**	**(1 715)**	**2.6%**	**(3 025)**	**4.7%**	**(1 925)**	**7.7%**	**(6 665)**	**26.7%**	**(1 738)**	**18.0%**	**10.7%**
Repayment of borrowing	(64 936)	(25 001)	(1 715)	2.6%	(3 025)	4.7%	(1 925)	7.7%	(6 665)	26.7%	(1 738)	18.0%	10.7%
Net Cash from/(used) Financing Activities	**306 082**	**404 283**	**(1 255)**	**(.4%)**	**(2 482)**	**(.8%)**	**167 475**	**41.4%**	**163 738**	**40.5%**	**(1 174)**	**111.0%**	**(14 369.6%)**
Net Increase/(Decrease) in cash held	**444 161**	**(107 619)**	**106 274**	**23.9%**	**141 393**	**31.8%**	**221 306**	**(205.6%)**	**468 973**	**(435.8%)**	**309 545**	**498.1%**	**(28.5%)**
Cash/cash equivalents at the year begin:	738 348	633 255	633 255	85.8%	739 529	100.2%	880 922	139.1%	633 255	100.0%	937 264	95.0%	(6.0%)
Cash/cash equivalents at the year end:	**1 182 509**	**525 636**	**739 529**	**62.5%**	**880 922**	**74.5%**	**1 102 228**	**209.7%**	**1 102 228**	**209.7%**	**1 246 809**	**168.9%**	**(11.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	98 501	8.1%	84 934	7.0%	62 972	5.2%	970 478	79.8%	1 216 886	33.6%	-	-	894 288
Trade and Other Receivables from Exchange Transactions - Electric	111 965	14.9%	42 577	5.7%	33 484	4.4%	565 014	75.0%	753 040	20.8%	-	-	246 939
Receivables from Non-exchange Transactions - Property Rates	66 683	7.9%	47 546	5.6%	43 284	5.1%	685 863	81.3%	843 374	23.3%	-	-	360 586
Receivables from Exchange Transactions - Waste Water Manageme	17 708	6.6%	11 889	4.4%	10 689	4.0%	228 009	85.0%	268 295	7.4%	-	-	178 707
Receivables from Exchange Transactions - Waste Management	5 821	5.1%	3 608	3.1%	3 140	2.7%	102 268	89.1%	114 837	3.2%	-	-	71 216
Receivables from Exchange Transactions - Property Rental Debtors	297	.6%	440	.9%	459	.9%	49 379	97.6%	50 575	1.4%	-	-	47 723
Interest on Arrear Debtor Accounts	15 391	4.8%	14 756	4.6%	14 202	4.4%	279 147	86.3%	323 497	8.9%	-	-	132 125
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 195	6.1%	1 793	3.4%	1 486	2.8%	45 839	87.6%	52 313	1.4%	-	-	9 979
Total By Income Source	**319 561**	**8.8%**	**207 541**	**5.7%**	**169 716**	**4.7%**	**2 925 999**	**80.8%**	**3 622 817**	**100.0%**	**-**	**-**	**1 941 563**
Debtors Age Analysis By Customer Group													
Organs of State	41 715	7.2%	39 418	6.8%	33 740	5.9%	461 455	80.1%	576 328	15.9%	-	-	-
Commercial	134 900	14.8%	56 625	6.2%	55 839	6.1%	662 376	72.8%	909 740	25.1%	-	-	-
Households	142 946	6.7%	111 498	5.2%	80 137	3.8%	1 802 168	84.3%	2 136 749	59.0%	-	-	1 941 563
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**319 561**	**8.8%**	**207 541**	**5.7%**	**169 716**	**4.7%**	**2 925 999**	**80.8%**	**3 622 817**	**100.0%**	**-**	**-**	**1 941 563**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	92 648	100.0%	-	-	-	-	-	-	92 648	49.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57 228	60.8%	9 888	10.5%	12 270	13.0%	14 744	15.7%	94 129	50.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**149 876**	**80.2%**	**9 888**	**5.3%**	**12 270**	**6.6%**	**14 744**	**7.9%**	**186 777**	**100.0%**

Contact Details

Municipal Manager	Ms S M Mazibuko	051 405 8621
Financial Manager	Mr E M Mohlahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**112 525**	**112 525**	**12 131**	**10.8%**	**27 705**	**24.6%**	**7 108**	**6.3%**	**46 944**	**41.7%**	**10 575**	**53.2%**	**(32.8%)**
Property rates	7 157	7 157	3 183	44.5%	3 689	51.5%	2 030	28.4%	8 902	124.4%	2 449	109.1%	(17.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 503	23 502	1 658	7.1%	1 445	6.1%	867	3.7%	3 970	16.9%	1 520	32.6%	(42.9%)
Service charges - water revenue	8 173	8 173	1 951	23.9%	1 861	22.8%	907	11.1%	4 719	57.7%	1 793	70.2%	(49.4%)
Service charges - sanitation revenue	7 369	7 369	2 212	30.0%	2 215	30.1%	1 479	20.1%	5 907	80.2%	2 002	82.4%	(26.1%)
Service charges - refuse revenue	7 376	7 376	2 074	28.1%	2 077	28.2%	1 386	18.8%	5 537	75.1%	1 938	83.7%	(28.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	427	432	62	14.5%	61	14.3%	41	9.5%	164	38.0%	111	73.3%	(63.3%)
Interest earned - external investments	3 500	3 500	939	26.8%	363	10.4%	398	11.4%	1 701	48.6%	761	110.1%	(47.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	27	27	-	-	-	-	-	-	-	-	-	12.2%	-
Fines	95	95	-	-	-	-	-	-	-	-	-	21.5%	-
Licences and permits	6	6	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 929	53 929	-	-	15 992	29.7%	-	-	15 992	29.7%	-	44.8%	-
Other own revenue	964	960	52	5.4%	-	-	-	-	52	5.4%	-	5.2%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**120 699**	**124 333**	**21 551**	**17.9%**	**18 576**	**15.4%**	**15 401**	**12.4%**	**55 527**	**44.7%**	**19 298**	**49.9%**	**(20.2%)**
Employee related costs	37 975	36 478	9 150	24.1%	8 871	23.4%	6 325	17.3%	24 347	66.7%	7 016	62.1%	(9.9%)
Remuneration of councillors	3 700	3 519	775	21.0%	751	20.3%	469	13.3%	1 995	56.7%	897	57.8%	(47.7%)
Debt impairment	2 915	2 469	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 700	19 167	-	-	-	-	-	-	-	-	-	-	-
Finance charges	125	-	0	.1%	-	-	-	-	0	-	-	.7%	-
Bulk purchases	24 109	24 109	6 612	27.4%	3 243	13.5%	3 755	15.6%	13 611	56.5%	4 758	66.1%	(21.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 949	6 810	1 739	35.1%	1 120	22.6%	625	9.2%	3 484	51.2%	1 998	84.8%	(68.7%)
Transfers and grants	-	2 734	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 226	29 047	3 273	9.3%	4 590	13.0%	4 227	14.6%	12 091	41.6%	4 628	31.8%	(8.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 174)**	**(11 808)**	**(9 420)**		**9 129**		**(8 292)**		**(8 584)**		**(8 723)**		
Transfers recognised - capital	35 889	32 454	3 877	10.8%	-	-	-	-	3 877	11.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27 715**	**20 646**	**(5 543)**		**9 129**		**(8 292)**		**(4 707)**		**(8 723)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**27 715**	**20 646**	**(5 543)**		**9 129**		**(8 292)**		**(4 707)**		**(8 723)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27 715**	**20 646**	**(5 543)**		**9 129**		**(8 292)**		**(4 707)**		**(8 723)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27 715**	**20 646**	**(5 543)**		**9 129**		**(8 292)**		**(4 707)**		**(8 723)**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**43 035**	**32 455**	**1 596**	**3.7%**	**1 703**	**4.0%**	**4 781**	**14.7%**	**8 080**	**24.9%**	**2 240**	**33.5%**	**113.4%**
National Government	35 891	28 700	834	2.3%	1 238	3.4%	3 304	11.5%	5 376	18.7%	1 634	26.9%	102.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 891**	**28 700**	**834**	**2.3%**	**1 238**	**3.4%**	**3 304**	**11.5%**	**5 376**	**18.7%**	**1 634**	**26.9%**	**102.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 145	3 754	763	10.7%	465	6.5%	1 476	39.3%	2 704	72.0%	606	430.5%	143.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 035**	**32 455**	**1 596**	**3.7%**	**1 703**	**4.0%**	**4 781**	**14.7%**	**8 080**	**24.9%**	**2 240**	**33.5%**	**113.4%**
Governance and Administration	**820**	**563**	**27**	**3.3%**	**447**	**54.5%**	**57**	**10.1%**	**531**	**94.3%**	**259**	**252.7%**	**(78.1%)**
Executive & Council	416	266	11	2.6%	25	6.1%	-	-	36	13.6%	138	344.6%	(100.0%)
Budget & Treasury Office	253	253	-	-	421	166.5%	55	21.8%	477	188.4%	99	247.4%	(44.4%)
Corporate Services	150	44	16	10.9%	-	-	2	3.6%	18	40.9%	22	101.1%	(92.8%)
Community and Public Safety	**2 558**	**4 059**	**135**	**5.3%**	**173**	**6.8%**	**981**	**24.2%**	**1 289**	**31.7%**	**1 068**	**85.7%**	**(8.2%)**
Community & Social Services	1 103	379	-	-	-	-	-	-	-	-	386	194.5%	(100.0%)
Sport And Recreation	1 433	3 680	135	9.4%	173	12.1%	981	26.7%	1 289	35.0%	-	15.9%	(100.0%)
Public Safety	22	-	-	-	-	-	-	-	-	-	682	308.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 984**	**6 332**	**539**	**9.0%**	**1 012**	**16.9%**	**1 084**	**17.1%**	**2 635**	**41.6%**	**591**	**2 833.0%**	**83.3%**
Planning and Development	17	17	-	-	-	-	-	-	-	-	6	-	(100.0%)
Road Transport	5 967	6 315	539	9.0%	1 012	17.0%	1 084	17.2%	2 635	41.7%	586	3 012.9%	85.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**33 673**	**21 501**	**894**	**2.7%**	**72**	**.2%**	**2 659**	**12.4%**	**3 625**	**16.9%**	**322**	**4.6%**	**726.6%**
Electricity	3 970	1 866	347	8.7%	18	.5%	1 572	84.3%	1 937	103.8%	-	540.2%	(100.0%)
Water	20 117	11 642	350	1.7%	-	-	17	.1%	367	3.2%	1	.2%	1 398.5%
Waste Water Management	8 748	6 606	-	-	-	-	1 070	16.2%	1 070	16.2%	321	4.4%	233.8%
Waste Management	837	1 387	197	23.6%	53	6.4%	-	-	251	18.1%	-	3.6%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**91 280**	**141 225**	**34 511**	**37.8%**	**24 554**	**26.9%**	**23 701**	**16.8%**	**82 767**	**58.6%**	**58 087**	**133.8%**	**(59.2%)**
Ratepayers and other	**-**	**55 069**	**7 611**	**-**	**8 562**	**-**	**8 109**	**14.7%**	**24 282**	**44.1%**	**8 969**	**-**	**(9.6%)**
Government - operating	53 929	53 929	23 003	42.7%	15 992	29.7%	13 592	25.2%	52 587	97.5%	29 720	94.6%	(54.3%)
Government - capital	35 889	28 700	3 877	10.8%	-	-	2 000	7.0%	5 877	20.5%	19 398	92.1%	(89.7%)
Interest	1 436	3 500	21	1.4%	-	-	-	-	21	.6%	-	49.5%	-
Dividends	27	27	-	-	-	-	-	-	-	-	-	12.2%	-
Payments	**(105 230)**	**(102 696)**	**(21 552)**	**20.5%**	**(18 576)**	**17.7%**	**(21 904)**	**21.3%**	**(62 032)**	**60.4%**	**(19 022)**	**63.8%**	**15.2%**
Suppliers and employees	(105 158)	(99 902)	(21 550)	20.5%	(18 556)	17.6%	(21 886)	21.9%	(61 992)	62.1%	(19 014)	61.7%	15.1%
Finance charges	(72)	(60)	(2)	2.2%	(20)	27.9%	(18)	30.4%	(40)	66.7%	(8)	336.8%	115.8%
Transfers and grants	-	(2 734)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(13 950)**	**38 529**	**12 960**	**(92.9%)**	**5 978**	**(42.9%)**	**1 796**	**4.7%**	**20 735**	**53.8%**	**39 065**	**(345.4%)**	**(95.4%)**
Cash Flow from Investing Activities													
Receipts	**6 067**	**(20 909)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(147.1%)**	**-**
Proceeds on disposal of PPE	151	(20 196)	-	-	-	-	-	-	-	-	-	86.9%	-
Decrease in non-current debtors	(159)	-	-	-	-	-	-	-	-	-	-	4 804.1%	-
Decrease in other non-current receivables	(85)	-	-	-	-	-	-	-	-	-	-	199.3%	-
Decrease (increase) in non-current investments	6 160	(713)	-	-	-	-	-	-	-	-	-	(120.7%)	-
Payments	**(39 094)**	**(32 454)**	**(1 596)**	**4.1%**	**(1 703)**	**4.4%**	**(4 781)**	**14.7%**	**(8 080)**	**24.9%**	**(2 240)**	**40.7%**	**113.4%**
Capital assets	(39 094)	(32 454)	(1 596)	4.1%	(1 703)	4.4%	(4 781)	14.7%	(8 080)	24.9%	(2 240)	40.7%	113.4%
Net Cash from/(used) Investing Activities	**(33 028)**	**(53 363)**	**(1 596)**	**4.8%**	**(1 703)**	**5.2%**	**(4 781)**	**9.0%**	**(8 080)**	**15.1%**	**(2 240)**	**94.6%**	**113.4%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(46 978)**	**(14 834)**	**11 364**	**(24.2%)**	**4 276**	**(9.1%)**	**(2 984)**	**20.1%**	**12 655**	**(85.3%)**	**36 824**	**(59.1%)**	**(108.1%)**
Cash/cash equivalents at the year begin:	-	1 974	17 627	-	28 991	-	33 267	1 685.2%	17 627	893.0%	2 644	32.2%	1 158.0%
Cash/cash equivalents at the year end:	**(46 978)**	**(12 860)**	**28 991**	**(61.7%)**	**33 267**	**(70.8%)**	**30 283**	**(235.5%)**	**30 283**	**(235.5%)**	**39 469**	**(2 027.1%)**	**(23.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Zolile Manjiya	053 205 9200
Financial Manager	Mr Zolile Manjiya	053 205 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**217 962**	**209 450**	**49 231**	**22.6%**	**44 926**	**20.6%**	**41 252**	**19.7%**	**135 409**	**64.6%**	**12 040**	**78.1%**	**242.6%**
Property rates	15 539	15 539	2 754	17.7%	4 395	28.3%	4 457	28.7%	11 605	74.7%	671	32.2%	564.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	56 736	56 736	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 500	16 500	4 482	27.2%	6 416	38.9%	7 697	46.6%	18 595	112.7%	361	19.4%	2 029.3%
Service charges - sanitation revenue	11 362	11 362	2 714	23.9%	2 811	24.7%	2 759	24.3%	8 284	72.9%	293	21.8%	841.8%
Service charges - refuse revenue	8 375	8 375	2 164	25.8%	2 046	24.4%	2 026	24.2%	6 235	74.5%	239	22.9%	747.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	1 030	-	1 204	-	1 410	-	3 643	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	86 261	38 163	35 855	41.6%	27 868	32.3%	22 712	59.5%	86 435	226.5%	10 456	91.4%	117.2%
Other own revenue	23 189	62 775	234	1.0%	187	.8%	191	.3%	612	1.0%	19	398.8%	888.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**295 972**	**287 249**	**37 376**	**12.6%**	**44 798**	**15.1%**	**39 952**	**13.9%**	**122 126**	**42.5%**	**17 094**	**54.2%**	**133.7%**
Employee related costs	78 874	79 179	22 425	28.4%	22 451	28.5%	22 870	28.9%	67 746	85.6%	6 399	58.9%	257.4%
Remuneration of councillors	4 500	-	1 125	25.0%	1 125	25.0%	1 125	-	3 375	-	-	39.0%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	78 010	69 287	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	59 546	59 546	8 652	14.5%	10 208	17.1%	11 187	18.8%	30 047	50.5%	1 064	16.1%	951.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	4 151	-	(100.0%)
Other expenditure	75 042	79 237	5 174	6.9%	11 014	14.7%	4 770	6.0%	20 957	26.4%	5 481	54.8%	(13.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(78 010)**	**(77 799)**	**11 855**		**128**		**1 300**		**13 283**		**(5 054)**		
Transfers recognised - capital	-	8 512	6 584	-	11 498	-	10 087	118.5%	28 169	330.9%	214	-	4 606.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(78 010)**	**(69 287)**	**18 438**		**11 627**		**11 387**		**41 452**		**(4 840)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(78 010)**	**(69 287)**	**18 438**		**11 627**		**11 387**		**41 452**		**(4 840)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(78 010)**	**(69 287)**	**18 438**		**11 627**		**11 387**		**41 452**		**(4 840)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(78 010)**	**(69 287)**	**18 438**		**11 627**		**11 387**		**41 452**		**(4 840)**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**32 730**	**31 730**	**2 349**	**7.2%**	**9 855**	**30.1%**	**4 325**	**13.6%**	**16 529**	**52.1%**	**8 482**	**64.3%**	**(49.0%)**
National Government	16 156	30 085	1 776	11.0%	9 855	61.0%	4 325	14.4%	15 955	53.0%	8 482	68.1%	(49.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 156**	**30 085**	**1 776**	**11.0%**	**9 855**	**61.0%**	**4 325**	**14.4%**	**15 955**	**53.0%**	**8 482**	**68.1%**	**(49.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	650	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	16 574	995	573	3.5%	-	-	-	-	573	57.6%	-	2.8%	-
Capital Expenditure Standard Classification	**32 730**	**31 730**	**2 349**	**7.2%**	**9 855**	**30.1%**	**4 325**	**13.6%**	**16 529**	**52.1%**	**8 482**	**64.3%**	**(49.0%)**
Governance and Administration	**650**	**650**	**92**	**14.1%**	**92**	**14.1%**	**-**	**-**	**184**	**28.3%**	**-**	**45.0%**	**-**
Executive & Council	-	-	92	-	92	-	-	-	184	-	-	27.8%	-
Budget & Treasury Office	650	650	-	-	-	-	-	-	-	-	-	55.0%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 076**	**4 076**	**1 147**	**28.1%**	**619**	**15.2%**	**475**	**11.7%**	**2 241**	**55.0%**	**1 535**	**36.4%**	**(69.0%)**
Community & Social Services	1 000	1 000	-	-	-	-	-	-	-	-	90	8.6%	(100.0%)
Sport And Recreation	3 076	3 076	1 147	37.3%	619	20.1%	475	15.4%	2 241	72.8%	1 445	38.8%	(67.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 716**	**1 721**	**330**	**12.1%**	**4 939**	**181.9%**	**-**	**-**	**5 269**	**306.2%**	**1 504**	**65.1%**	**(100.0%)**
Planning and Development	995	-	78	7.8%	-	-	-	-	78	-	-	-	-
Road Transport	1 721	1 721	252	14.6%	4 939	287.0%	-	-	5 191	301.6%	1 504	71.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 288**	**25 283**	**781**	**3.1%**	**4 205**	**16.6%**	**3 850**	**15.2%**	**8 835**	**34.9%**	**5 443**	**68.6%**	**(29.3%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	10 000	10 000	488	4.9%	2 066	20.7%	2 241	22.4%	4 794	47.9%	3 745	78.9%	(40.2%)
Waste Water Management	364	364	-	-	218	59.8%	-	-	218	59.8%	569	32.0%	(100.0%)
Waste Management	14 924	14 919	293	2.0%	1 922	12.9%	1 609	10.8%	3 823	25.6%	1 128	112.8%	42.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**248 042**	**217 958**	**46 452**	**18.7%**	**46 481**	**18.7%**	**38 842**	**17.8%**	**131 776**	**60.5%**	**61 515**	**126.7%**	**(36.9%)**
Ratepayers and other	**131 701**	**131 697**	**4 014**	**3.0%**	**7 115**	**5.4%**	**6 043**	**4.6%**	**17 172**	**13.0%**	**7 197**	**48.6%**	**(16.0%)**
Government - operating	86 261	86 261	35 855	41.6%	27 501	31.9%	22 712	26.3%	86 068	99.8%	48 553	164.7%	(53.2%)
Government - capital	30 080	-	6 584	21.9%	11 865	39.4%	10 087	-	28 536	-	5 765	-	75.0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(217 962)**	**(287 250)**	**(24 888)**	**11.4%**	**(29 408)**	**13.5%**	**(27 424)**	**9.5%**	**(81 720)**	**28.4%**	**(39 120)**	**115.4%**	**(29.9%)**
Suppliers and employees	(217 962)	(217 962)	(24 888)	11.4%	(29 408)	13.5%	(27 424)	12.6%	(81 720)	37.5%	(33 163)	101.5%	(17.3%)
Finance charges	-	(69 288)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(5 957)	-	(100.0%)
Net Cash from/(used) Operating Activities	**30 080**	**(69 292)**	**21 564**	**71.7%**	**17 073**	**56.8%**	**11 419**	**(16.5%)**	**50 056**	**(72.2%)**	**22 395**	**-**	**(49.0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(30 080)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(8 482)**	**-**	**(100.0%)**
Capital assets	(30 080)	-	-	-	-	-	-	-	-	-	(8 482)	-	(100.0%)
Net Cash from/(used) Investing Activities	**(30 080)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(8 482)**	**-**	**(100.0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(0)**	**(69 292)**	**21 564**	**############**	**17 073**	**############**	**11 419**	**(16.5%)**	**50 056**	**(72.2%)**	**13 913**	**-**	**(17.9%)**
Cash/cash equivalents at the year begin:	-	-	-	-	21 564	-	38 638	-	-	-	(26 832)	-	(244.0%)
Cash/cash equivalents at the year end:	**(0)**	**(69 292)**	**21 564**	**(13 648 170.9%)**	**38 638**	**(24 454 181.6%)**	**50 056**	**(72.2%)**	**50 056**	**(72.2%)**	**(12 919)**	**-**	**(487.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 948	5.9%	1 579	4.8%	1 274	3.9%	28 284	85.5%	33 085	34.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2	-	2	-	2	-	15 023	100.0%	15 029	15.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	838	3.3%	829	3.2%	766	3.0%	23 265	90.5%	25 698	26.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	608	3.3%	614	3.3%	558	3.0%	16 765	90.4%	18 544	19.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	.8%	28	.8%	35	1.0%	3 358	97.3%	3 450	3.5%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	.5%	7	.5%	7	.5%	1 440	98.5%	1 462	1.5%	-	-	-
Total By Income Source	**3 433**	**3.5%**	**3 058**	**3.1%**	**2 641**	**2.7%**	**88 135**	**90.6%**	**97 268**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	161	4.6%	229	6.6%	134	3.8%	2 966	85.0%	3 490	3.6%	-	-	-
Commercial	210	3.7%	85	1.5%	90	1.6%	5 284	93.2%	5 669	5.8%	-	-	-
Households	3 062	3.5%	2 744	3.1%	2 418	2.7%	79 885	90.7%	88 109	90.6%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 433**	**3.5%**	**3 058**	**3.1%**	**2 641**	**2.7%**	**88 135**	**90.6%**	**97 268**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3 054	3.7%	3 993	4.9%	3 993	4.9%	71 032	86.5%	82 072	73.7%
PAYE deductions	-	-	-	-	-	-	6 722	100.0%	6 722	6.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 222	9.6%	-	-	-	-	11 524	90.4%	12 747	11.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(1 655)	(55.3%)	1 147	38.4%	1 147	38.4%	2 350	78.6%	2 991	2.7%
Other	-	-	-	-	-	-	6 848	100.0%	6 848	6.1%
Total	**2 622**	**2.4%**	**5 141**	**4.6%**	**5 141**	**4.6%**	**98 476**	**88.4%**	**111 379**	**100.0%**

Contact Details

Municipal Manager	Ms LY Moletsane	051 713 9202
Financial Manager	Mr Phakiso mekhoe	051 713 9243

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**132 332**	**132 728**	**26 813**	**20.3%**	**23 572**	**17.8%**	**21 033**	**15.8%**	**71 419**	**53.8%**	**30 812**	**81.5%**	**(31.7%)**
Property rates	13 971	13 971	2 427	17.4%	1 887	13.5%	1 071	7.7%	5 385	38.5%	137	47.5%	680.5%
Property rates - penalties and collection charges	616	616	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 500	28 379	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	9 900	9 900	1 603	16.2%	561	5.7%	1 310	13.2%	3 474	35.1%	14 786	327.3%	(91.1%)
Service charges - sanitation revenue	8 701	8 701	2 169	24.9%	2 175	25.0%	2 188	25.1%	6 532	75.1%	735	58.8%	197.8%
Service charges - refuse revenue	5 839	5 839	1 401	24.0%	1 405	24.1%	1 408	24.1%	4 214	72.2%	491	58.8%	186.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	602	604	102	17.0%	128	21.3%	604	100.0%	835	138.2%	33	44.1%	1 720.4%
Interest earned - external investments	7	7	47	713.2%	10	144.7%	17	256.5%	74	1 114.4%	0	53.4%	7 960.7%
Interest earned - outstanding debtors	-	-	118	-	174	-	205	-	496	-	52	-	297.9%
Dividends received	10	19	7	71.0%	2	23.8%	-	-	9	48.7%	-	100.0%	-
Fines	3 000	3 000	82	2.7%	60	2.0%	120	4.0%	262	8.7%	7	7.4%	1 557.9%
Licences and permits	0	3	1	1 038.0%	1	1 151.0%	1	48.1%	4	127.4%	-	50.0%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 508	54 508	18 767	31.5%	16 966	28.5%	14 064	25.8%	49 797	91.4%	13 413	88.6%	4.9%
Other own revenue	6 678	7 181	88	1.3%	205	3.1%	45	.6%	337	4.7%	1 158	32.2%	(96.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**158 397**	**160 873**	**24 953**	**15.8%**	**22 524**	**14.2%**	**19 486**	**12.1%**	**66 963**	**41.6%**	**22 477**	**45.6%**	**(13.3%)**
Employee related costs	52 491	54 676	14 162	27.0%	13 418	25.6%	13 562	24.8%	41 141	75.2%	12 780	74.5%	6.1%
Remuneration of councillors	3 183	3 067	767	24.1%	767	24.1%	766	25.0%	2 300	75.0%	877	77.0%	(12.6%)
Debt impairment	9 563	13 953	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 427	28 608	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 504	2 729	138	5.5%	70	2.8%	209	7.7%	417	15.3%	-	38.3%	(100.0%)
Bulk purchases	18 000	19 570	499	2.8%	357	2.0%	292	1.5%	1 149	5.9%	55	2.6%	428.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	403	-	(100.0%)
Contracted services	89	584	168	188.6%	6	7.2%	5	.8%	179	30.7%	152	223.4%	(97.0%)
Transfers and grants	5 763	4 963	1 112	19.3%	799	13.9%	1 082	21.8%	2 993	60.3%	798	42.3%	35.6%
Other expenditure	38 376	32 724	8 106	21.1%	7 107	18.5%	3 571	10.9%	18 784	57.4%	7 412	62.1%	(51.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 065)**	**(28 146)**	**1 860**		**1 049**		**1 547**		**4 456**		**8 335**		
Transfers recognised - capital	65 192	60 192	4 584	7.0%	18 692	28.7%	22 636	37.6%	45 913	76.3%	11 487	62.6%	97.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	72 436	62 424	9 869	13.6%	20 134	27.8%	5 736	9.2%	35 739	57.3%	3 535	45.9%	62.3%
Surplus/(Deficit) after capital transfers and contributions	**111 563**	**94 470**	**16 314**		**39 875**		**29 919**		**86 108**		**23 357**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**111 563**	**94 470**	**16 314**		**39 875**		**29 919**		**86 108**		**23 357**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**111 563**	**94 470**	**16 314**		**39 875**		**29 919**		**86 108**		**23 357**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**111 563**	**94 470**	**16 314**		**39 875**		**29 919**		**86 108**		**23 357**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**72 436**	**62 424**	**9 381**	**13.0%**	**18 467**	**25.5%**	**8 502**	**13.6%**	**36 351**	**58.2%**	**3 997**	**49.0%**	**112.7%**
National Government	64 319	59 786	9 381	14.6%	18 467	28.7%	8 502	14.2%	36 351	60.8%	3 997	52.2%	112.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 319**	**59 786**	**9 381**	**14.6%**	**18 467**	**28.7%**	**8 502**	**14.2%**	**36 351**	**60.8%**	**3 997**	**52.2%**	**112.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 117	2 638	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**72 436**	**62 424**	**9 381**	**13.0%**	**18 467**	**25.5%**	**8 502**	**13.6%**	**36 351**	**58.2%**	**3 997**	**49.0%**	**112.7%**
Governance and Administration	**801**	**916**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	7	3	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	625	11	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	170	902	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 588**	**3 144**	**524**	**9.4%**	**-**	**-**	**-**	**-**	**524**	**16.7%**	**1 303**	**61.7%**	**(100.0%)**
Community & Social Services	1 857	346	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 565	2 656	524	14.7%	-	-	-	-	524	19.7%	1 303	61.7%	(100.0%)
Public Safety	167	142	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 630**	**10 335**	**4 161**	**32.9%**	**4 352**	**34.5%**	**918**	**8.9%**	**9 431**	**91.2%**	**1 906**	**221.0%**	**(51.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 630	10 335	4 161	32.9%	4 352	34.5%	918	8.9%	9 431	91.2%	1 906	221.0%	(51.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**53 416**	**48 029**	**4 696**	**8.8%**	**14 115**	**26.4%**	**7 584**	**15.8%**	**26 395**	**55.0%**	**789**	**44.4%**	**861.7%**
Electricity	3 666	3 666	-	-	1 790	48.8%	-	-	1 790	48.8%	-	19.4%	-
Water	48 405	43 882	4 355	9.0%	12 325	25.5%	7 584	17.3%	24 264	55.3%	789	48.7%	861.7%
Waste Water Management	482	482	342	71.0%	-	-	-	-	342	71.0%	-	39.9%	-
Waste Management	864	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**187 961**	**192 919**	**33 593**	**17.9%**	**38 079**	**20.3%**	**38 938**	**20.2%**	**110 610**	**57.3%**	**32 698**	**63.9%**	**19.1%**
Ratepayers and other	**62 628**	**78 193**	**2 357**	**3.8%**	**2 412**	**3.9%**	**2 548**	**3.3%**	**7 317**	**9.4%**	**6 986**	**20.0%**	**(63.5%)**
Government - operating	59 508	54 508	18 767	31.5%	16 966	28.5%	14 064	25.8%	49 797	91.4%	14 013	92.9%	.4%
Government - capital	65 192	60 192	12 423	19.1%	18 692	28.7%	22 326	37.1%	53 442	88.8%	11 698	89.5%	90.9%
Interest	622	7	46	7.4%	8	1.3%	-	-	54	815.9%	-	-	-
Dividends	10	19	-	-	-	-	-	-	-	-	-	-	-
Payments	**(128 967)**	**(118 313)**	**(20 836)**	**16.2%**	**(22 056)**	**17.1%**	**(23 343)**	**19.7%**	**(66 236)**	**56.0%**	**(18 223)**	**52.7%**	**28.1%**
Suppliers and employees	(120 822)	(110 621)	(20 826)	17.2%	(21 971)	18.2%	(23 305)	21.1%	(66 102)	59.8%	(18 136)	55.5%	28.5%
Finance charges	(2 382)	(2 729)	(10)	.4%	(85)	3.6%	(38)	1.4%	(134)	4.9%	(2)	6.2%	1 702.8%
Transfers and grants	(5 763)	(4 963)	-	-	-	-	-	-	-	-	(85)	3.5%	(100.0%)
Net Cash from/(used) Operating Activities	**58 994**	**74 607**	**12 757**	**21.6%**	**16 023**	**27.2%**	**15 595**	**20.9%**	**44 374**	**59.5%**	**14 475**	**99.0%**	**7.7%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**4 450**	**-**	**(11 522)**	**-**	**(7 072)**	**-**	**1 600**	**-**	**(820.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	4 450	-	(11 522)	-	(7 072)	-	1 600	-	(820.1%)
Payments	**(72 436)**	**(62 424)**	**(9 381)**	**13.0%**	**(18 467)**	**25.5%**	**(8 502)**	**13.6%**	**(36 351)**	**58.2%**	**(3 997)**	**49.0%**	**112.7%**
Capital assets	(72 436)	(62 424)	(9 381)	13.0%	(18 467)	25.5%	(8 502)	13.6%	(36 351)	58.2%	(3 997)	49.0%	112.7%
Net Cash from/(used) Investing Activities	**(72 436)**	**(62 424)**	**(9 381)**	**13.0%**	**(14 017)**	**19.4%**	**(20 024)**	**32.1%**	**(43 423)**	**69.6%**	**(2 397)**	**45.2%**	**735.3%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**3 000**	**-**	**-**	**-**	**3 000**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	3 000	-	-	-	3 000	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**272**	**(272)**	**(69)**	**(25.3%)**	**-**	**-**	**-**	**-**	**(69)**	**25.3%**	**(68)**	**-**	**(100.0%)**
Repayment of borrowing	272	(272)	(69)	(25.3%)	-	-	-	-	(69)	25.3%	(68)	-	(100.0%)
Net Cash from/(used) Financing Activities	**272**	**(272)**	**(69)**	**(25.3%)**	**3 000**	**1 102.9%**	**-**	**-**	**2 931**	**(1 077.2%)**	**(68)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(13 170)**	**11 911**	**3 306**	**(25.1%)**	**5 006**	**(38.0%)**	**(4 429)**	**(37.2%)**	**3 883**	**32.6%**	**12 010**	**(327.8%)**	**(136.9%)**
Cash/cash equivalents at the year begin:	-	(2 175)	(2 175)	-	1 132	-	6 138	(282.2%)	(2 175)	100.0%	4 990	(4.0%)	23.0%
Cash/cash equivalents at the year end:	**(13 170)**	**9 736**	**1 132**	**(8.6%)**	**6 138**	**(46.6%)**	**1 708**	**17.5%**	**1 708**	**17.5%**	**17 000**	**(259.4%)**	**(90.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	806	2.2%	851	2.4%	1 190	3.3%	33 330	92.1%	36 177	33.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	146	100.0%	146	.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	442	4.4%	478	4.8%	381	3.8%	8 680	87.0%	9 981	9.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	646	2.7%	643	2.7%	605	2.5%	22 111	92.1%	24 005	22.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	435	2.5%	441	2.5%	412	2.4%	16 240	92.7%	17 528	16.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52	3.3%	365	22.8%	20	1.3%	1 163	72.7%	1 600	1.5%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	.1%	25	.1%	27	.2%	17 071	99.6%	17 147	16.1%	-	-	-
Total By Income Source	**2 405**	**2.3%**	**2 803**	**2.6%**	**2 634**	**2.5%**	**98 740**	**92.6%**	**106 583**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	17	2.1%	19	2.3%	18	2.2%	778	93.4%	833	.8%	-	-	-
Commercial	381	5.2%	625	8.5%	306	4.2%	6 056	82.2%	7 369	6.9%	-	-	-
Households	1 866	2.1%	2 011	2.2%	2 157	2.4%	84 595	93.3%	90 629	85.0%	-	-	-
Other	140	1.8%	148	1.9%	153	2.0%	7 312	94.3%	7 753	7.3%	-	-	-
Total By Customer Group	**2 405**	**2.3%**	**2 803**	**2.6%**	**2 634**	**2.5%**	**98 740**	**92.6%**	**106 583**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	0	100.0%	0	-
Loan repayments	11	1.0%	10	.9%	11	1.0%	1 042	97.0%	1 073	6.6%
Trade Creditors	10	.1%	122	1.1%	576	5.0%	10 822	93.9%	11 530	71.1%
Auditor-General	50	1.4%	44	1.2%	110	3.0%	3 413	94.4%	3 617	22.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	**72**	**.4%**	**176**	**1.1%**	**697**	**4.3%**	**15 276**	**94.2%**	**16 220**	**100.0%**

Contact Details

Municipal Manager	Mr TC Panyani	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALEDI (FS) (FS164)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**89 548**	**81 365**	**18 439**	**20.6%**	**13 056**	**14.6%**	**12 570**	**15.4%**	**44 066**	**54.2%**	**11 507**	**72.5%**	**9.2%**
Property rates	4 537	3 495	4 634	102.1%	694	15.3%	631	18.1%	5 959	170.5%	609	43.9%	3.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 570	15 458	-	-	-	-	-	-	-	-	-	69.6%	-
Service charges - water revenue	4 337	5 098	1 242	28.6%	1 108	25.6%	1 057	20.7%	3 407	66.8%	1 223	83.1%	(13.6%)
Service charges - sanitation revenue	4 025	5 727	894	22.2%	885	22.0%	884	15.4%	2 662	46.5%	866	68.2%	2.0%
Service charges - refuse revenue	2 749	-	595	21.6%	588	21.4%	588	-	1 771	-	577	66.5%	1.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	356	362	54	15.3%	54	15.1%	54	14.9%	162	44.8%	27	38.3%	98.2%
Interest earned - external investments	73	122	-	-	-	-	-	-	-	-	-	.5%	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	5	3	1	11.9%	1	12.0%	-	-	1	36.6%	-	7.7%	-
Fines	2	1	10	490.8%	4	184.0%	33	3 554.4%	46	4 987.6%	32	804.6%	1.8%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 045	41 460	10 846	25.2%	9 538	22.2%	8 332	20.1%	28 716	69.3%	8 086	69.1%	3.0%
Other own revenue	5 848	9 640	165	2.8%	185	3.2%	991	10.3%	1 341	13.9%	87	112.1%	1 036.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**89 329**	**115 479**	**15 420**	**17.3%**	**16 216**	**18.2%**	**14 515**	**12.6%**	**46 151**	**40.0%**	**10 671**	**68.2%**	**36.0%**
Employee related costs	31 544	26 775	6 709	21.3%	7 040	22.3%	7 160	26.7%	20 910	78.1%	6 174	66.9%	16.0%
Remuneration of councillors	2 396	1 966	507	21.2%	505	21.1%	420	21.4%	1 432	72.9%	512	84.6%	(18.0%)
Debt impairment	2 000	23 906	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 500	16 961	802	53.4%	756	50.4%	917	5.4%	2 475	14.6%	594	200.3%	54.4%
Finance charges	-	1 551	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 397	20 881	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	17	-	732	-	749	-	-	-	(100.0%)
Contracted services	1 942	-	-	-	-	-	-	-	-	-	-	3.4%	-
Transfers and grants	5 558	3 348	89	1.6%	94	1.7%	62	1.8%	244	7.3%	45	-	38.2%
Other expenditure	13 992	20 092	7 313	52.3%	7 804	55.8%	5 225	26.0%	20 342	101.2%	3 346	202.5%	56.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**219**	**(34 114)**	**3 020**		**(3 160)**		**(1 945)**		**(2 085)**		**837**		
Transfers recognised - capital	21 317	24 282	-	-	2	-	-	-	2	-	-	47.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 535**	**(9 832)**	**3 020**		**(3 158)**		**(1 945)**		**(2 083)**		**837**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21 535**	**(9 832)**	**3 020**		**(3 158)**		**(1 945)**		**(2 083)**		**837**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 535**	**(9 832)**	**3 020**		**(3 158)**		**(1 945)**		**(2 083)**		**837**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 535**	**(9 832)**	**3 020**		**(3 158)**		**(1 945)**		**(2 083)**		**837**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**110 864**	**89 932**	**39 927**	**36.0%**	**12 981**	**11.7%**	**5 087**	**5.7%**	**57 995**	**64.5%**	**-**	**-**	**(100.0%)**
Ratepayers and other	**46 424**	**20 121**	**1 232**	**2.7%**	**915**	**2.0%**	**574**	**2.9%**	**2 721**	**13.5%**	**-**	**-**	**(100.0%)**
Government - operating	43 045	69 687	33 049	76.8%	12 065	28.0%	-	-	45 114	64.7%	-	-	-
Government - capital	21 317	-	5 616	26.3%	-	-	4 509	-	10 125	-	-	-	(100.0%)
Interest	73	122	27	37.0%	-	-	-	-	27	22.2%	-	-	-
Dividends	5	3	3	60.0%	1	20.0%	4	122.6%	8	245.2%	-	-	(100.0%)
Payments	**(85 629)**	**(70 709)**	**(30 437)**	**35.5%**	**(18 285)**	**21.3%**	**(3 506)**	**5.0%**	**(52 228)**	**73.9%**	**-**	**-**	**(100.0%)**
Suppliers and employees	(80 218)	(69 369)	(29 240)	36.5%	(13 550)	16.9%	(3 087)	4.5%	(45 877)	66.1%	-	-	(100.0%)
Finance charges	(52)	(1 341)	(4)	7.7%	-	-	-	-	(4)	.3%	-	-	-
Transfers and grants	(5 559)	-	(1 193)	21.5%	(4 735)	85.2%	(419)	-	(6 347)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**25 035**	**19 223**	**9 490**	**37.9%**	**(5 304)**	**(21.2%)**	**1 581**	**8.2%**	**5 767**	**30.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(16 129)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	(16 129)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**(16 129)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(114)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	(114)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(114)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**25 035**	**2 980**	**9 490**	**37.9%**	**(5 304)**	**(21.2%)**	**1 581**	**53.1%**	**5 767**	**193.5%**	**-**	**-**	**(100.0%)**
Cash/cash equivalents at the year begin:	-	120	3 492	-	12 982	-	7 678	6 392.9%	3 492	2 907.5%	-	-	(100.0%)
Cash/cash equivalents at the year end:	**25 035**	**3 100**	**12 982**	**51.9%**	**7 678**	**30.7%**	**9 259**	**298.7%**	**9 259**	**298.7%**	**-**	**-**	**(100.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	715	3.4%	463	2.2%	319	1.5%	19 725	92.9%	21 222	35.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(173)	(1.7%)	80	.8%	73	.7%	9 987	100.2%	9 967	16.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	650	4.2%	316	2.1%	313	2.0%	14 055	91.7%	15 334	25.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	436	3.8%	213	1.8%	210	1.8%	10 694	92.6%	11 553	19.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	399	100.0%	399	.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(669)	(36.6%)	9	.5%	8	.5%	2 482	135.7%	1 829	3.0%	-	-	-
Total By Income Source	**959**	**1.6%**	**1 081**	**1.8%**	**923**	**1.5%**	**57 342**	**95.1%**	**60 305**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	(353)	(12.6%)	67	2.4%	66	2.4%	3 010	107.9%	2 790	4.6%	-	-	-
Commercial	(301)	(94.3%)	18	5.5%	16	4.9%	588	183.9%	320	.5%	-	-	-
Households	1 616	3.0%	996	1.9%	842	1.6%	50 037	93.5%	53 491	88.7%	-	-	-
Other	(4)	(.1%)	0	-	0	-	3 708	100.1%	3 705	6.1%	-	-	-
Total By Customer Group	**959**	**1.6%**	**1 081**	**1.8%**	**923**	**1.5%**	**57 342**	**95.1%**	**60 305**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	67	11.7%	120	20.9%	27	4.6%	360	62.8%	574	14.5%
Auditor-General	-	-	-	-	-	-	2 725	100.0%	2 725	69.0%
Other	329	50.8%	-	-	182	28.2%	137	21.1%	648	16.4%
Total	**396**	**10.0%**	**120**	**3.0%**	**209**	**5.3%**	**3 221**	**81.6%**	**3 946**	**100.0%**

Contact Details

Municipal Manager	Mr W Lefora	051 541 0012
Financial Manager	Mr Thabang Moses	051 541 0012

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Operating Revenue and Expenditure													
Operating Revenue	**64 205**	**61 907**	**12 188**	**19.0%**	**11 081**	**17.3%**	**8 219**	**13.3%**	**31 488**	**50.9%**	**6 761**	**64.2%**	**21.6%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	469	469	1	.2%	62	13.3%	114	24.3%	177	37.8%	46	42.7%	150.1%
Interest earned - external investments	104	107	123	118.7%	18	17.5%	1	.8%	142	132.4%	5	48.8%	(81.9%)
Interest earned - outstanding debtors	12	8	-	-	42	349.9%	3	37.1%	45	537.0%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 992	60 694	11 470	18.2%	10 941	17.4%	8 072	13.3%	30 482	50.2%	6 683	64.1%	20.8%
Other own revenue	629	629	595	94.5%	18	2.8%	29	4.6%	641	102.0%	28	122.0%	5.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**66 534**	**60 191**	**11 946**	**18.0%**	**13 962**	**21.0%**	**12 464**	**20.7%**	**38 371**	**63.7%**	**10 341**	**66.8%**	**20.5%**
Employee related costs	39 165	38 889	7 853	20.1%	8 758	22.4%	8 033	20.7%	24 644	63.4%	6 409	69.5%	25.3%
Remuneration of councillors	4 697	4 627	909	19.4%	905	19.3%	846	18.3%	2 661	57.5%	756	66.4%	11.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	1	-	15	-	51	-	67	-	8	-	531.8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	500	-	114	22.7%	81	16.2%	-	-	195	-	122	48.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 672	13 176	3 070	16.4%	4 202	22.5%	3 534	26.8%	10 805	82.0%	3 047	77.2%	16.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 329)**	**1 716**	**242**		**(2 880)**		**(4 246)**		**(6 883)**		**(3 580)**		
Transfers recognised - capital	-	-	-	-	288	-	-	-	288	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(2 329)**	**1 716**	**242**		**(2 592)**		**(4 246)**		**(6 596)**		**(3 580)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(2 329)**	**1 716**	**242**		**(2 592)**		**(4 246)**		**(6 596)**		**(3 580)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(2 329)**	**1 716**	**242**		**(2 592)**		**(4 246)**		**(6 596)**		**(3 580)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(2 329)**	**1 716**	**242**		**(2 592)**		**(4 246)**		**(6 596)**		**(3 580)**		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Capital Revenue and Expenditure													
Source of Finance	**1 745**	**1 192**	**-**	**-**	**454**	**26.0%**	**-**	**-**	**454**	**38.1%**	**184**	**19.3%**	**(100.0%)**
National Government	1 745	1 192	-	-	454	26.0%	-	-	454	38.1%	184	19.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 745**	**1 192**	**-**	**-**	**454**	**26.0%**	**-**	**-**	**454**	**38.1%**	**184**	**19.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1 745**	**1 192**	**-**	**-**	**454**	**26.0%**	**-**	**-**	**454**	**38.1%**	**184**	**19.3%**	**(100.0%)**
Governance and Administration	**1 690**	**1 137**	**-**	**-**	**454**	**26.9%**	**-**	**-**	**454**	**39.9%**	**184**	**16.9%**	**(100.0%)**
Executive & Council	1 095	542	-	-	454	41.4%	-	-	454	83.7%	-	-	-
Budget & Treasury Office	570	570	-	-	-	-	-	-	-	-	-	1.4%	-
Corporate Services	25	25	-	-	-	-	-	-	-	-	184	70.7%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55**	**55**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**94.6%**	**-**
Planning and Development	55	55	-	-	-	-	-	-	-	-	-	94.6%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**63 705**	**60 304**	**16 925**	**26.6%**	**9 149**	**14.4%**	**7 898**	**13.1%**	**33 972**	**56.3%**	**6 754**	**66.2%**	**16.9%**
Ratepayers and other	**598**	**594**	**590**	**98.8%**	**11**	**1.9%**	**23**	**3.8%**	**624**	**105.1%**	**66**	**75.0%**	**(65.6%)**
Government - operating	62 992	59 694	16 302	25.9%	9 120	14.5%	7 874	13.2%	33 296	55.8%	6 683	66.3%	17.8%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	116	16	33	28.3%	18	15.4%	1	5.2%	51	325.5%	5	24.3%	(81.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(65 534)**	**(62 788)**	**(13 720)**	**20.9%**	**(14 145)**	**21.6%**	**(9 108)**	**14.5%**	**(36 973)**	**58.9%**	**(10 341)**	**74.6%**	**(11.9%)**
Suppliers and employees	(65 534)	(62 788)	(13 720)	20.9%	(14 129)	21.6%	(9 057)	14.4%	(36 906)	58.8%	(10 327)	74.5%	(12.3%)
Finance charges	-	-	(1)	-	(15)	-	(51)	-	(67)	-	(14)	-	250.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(1 829)**	**(2 484)**	**3 205**	**(175.3%)**	**(4 996)**	**273.2%**	**(1 210)**	**48.7%**	**(3 001)**	**120.8%**	**(3 587)**	**(49.2%)**	**(66.3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(3 200)**	**-**	**6 030**	**-**	**106**	**-**	**2 936**	**-**	**2 600**	**-**	**(95.9%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	1 911	-	106	-	2 016	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	(3 200)	-	4 120	-	-	-	920	-	2 600	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**(517)**	**-**	**-**	**-**	**(517)**	**-**	**(184)**	**9.8%**	**(100.0%)**
Capital assets	-	-	-	-	(517)	-	-	-	(517)	-	(184)	9.8%	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**-**	**(3 200)**	**-**	**5 513**	**-**	**106**	**-**	**2 418**	**-**	**2 416**	**8.6%**	**(95.6%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(500)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 329)**	**(2 484)**	**5**	**(.2%)**	**517**	**(22.2%)**	**(1 105)**	**44.5%**	**(583)**	**23.5%**	**(1 171)**	**(156.2%)**	**(5.7%)**
Cash/cash equivalents at the year begin:	-	-	388	-	393	-	910	-	388	-	773	-	17.6%
Cash/cash equivalents at the year end:	**(2 329)**	**(2 484)**	**393**	**(16.9%)**	**910**	**(39.1%)**	**(195)**	**7.8%**	**(195)**	**7.8%**	**(398)**	**(28.0%)**	**(51.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	98	13.3%	67	9.1%	69	9.4%	502	68.2%	737	62.6%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.1%	0	.1%	0	1%	439	99.8%	440	37.4%	-	-	-
Total By Income Source	**99**	**8.4%**	**67**	**5.7%**	**69**	**5.9%**	**941**	**80.0%**	**1 176**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	99	8.4%	67	5.7%	69	5.9%	941	80.0%	1 176	100.0%	-	-	-
Total By Customer Group	**99**	**8.4%**	**67**	**5.7%**	**69**	**5.9%**	**941**	**80.0%**	**1 176**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	18	.8%	913	40.7%	815	36.4%	495	22.1%	2 241	56.9%
Other	218	12.8%	757	44.6%	483	28.5%	239	14.1%	1 697	43.1%
Total	**236**	**6.0%**	**1 669**	**42.4%**	**1 298**	**33.0%**	**734**	**18.6%**	**3 938**	**100.0%**

Contact Details

Municipal Manager	Mr MM Kubeka	051 713 9304
Financial Manager	Mr L. Mashiane	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**192 683**	**192 108**	**78 724**	**40.9%**	**38 925**	**20.2%**	**29 684**	**15.5%**	**147 333**	**76.7%**	**59 094**	**97.7%**	**(49.8%)**
Property rates	17 908	17 908	3 481	19.4%	4 953	27.7%	3 981	22.2%	12 415	69.3%	4 373	86.4%	(9.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 415	24 459	7 198	29.5%	3 865	15.8%	6 060	24.8%	17 122	70.0%	5 512	76.8%	9.9%
Service charges - water revenue	22 519	22 164	6 264	27.8%	6 544	29.1%	5 787	26.1%	18 595	83.9%	6 206	81.5%	(6.8%)
Service charges - sanitation revenue	18 413	18 413	5 094	27.7%	5 152	28.0%	5 061	27.5%	15 307	83.1%	4 970	90.3%	1.8%
Service charges - refuse revenue	8 836	11 337	2 591	29.3%	1 596	18.1%	2 390	21.1%	6 577	58.0%	2 359	79.6%	1.3%
Service charges - other	129	211	107	83.3%	64	49.7%	94	44.3%	265	125.6%	7 605	(380.5%)	(98.8%)
Rental of facilities and equipment	49	100	7	15.0%	12	24.4%	10	9.8%	29	29.0%	12	81.3%	(16.5%)
Interest earned - external investments	1	98	0	3.8%	-	-	-	-	0	.1%	-	.1%	-
Interest earned - outstanding debtors	6 510	8 511	(58)	(.9%)	4 399	67.6%	3 388	39.8%	7 729	90.8%	2 971	86.1%	14.0%
Dividends received	-	10	2	-	2	-	-	-	5	46.9%	-	3.5%	-
Fines	248	27	7	2.8%	4	1.7%	23	86.9%	35	128.3%	3	2.8%	735.9%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	93 392	85 160	48 116	51.5%	11 282	12.1%	-	-	59 398	69.7%	20 645	68.1%	(100.0%)
Other own revenue	263	3 710	5 915	2 249.0%	1 052	399.9%	2 890	77.9%	9 857	265.7%	4 436	976.1%	(34.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**179 993**	**238 860**	**36 316**	**20.2%**	**30 737**	**17.1%**	**19 423**	**8.1%**	**86 476**	**36.2%**	**17 009**	**62.4%**	**14.2%**
Employee related costs	64 554	66 054	13 985	21.7%	17 112	26.5%	16 297	24.7%	47 395	71.8%	12 395	63.6%	31.5%
Remuneration of councillors	6 712	6 712	1 087	16.2%	1 290	19.2%	1 142	17.0%	3 518	52.4%	1 138	49.4%	.4%
Debt impairment	11 869	39 837	-	-	-	-	-	-	-	-	-	394.4%	-
Depreciation and asset impairment	1 007	28 790	-	-	-	-	-	-	-	-	-	1 226.4%	-
Finance charges	-	-	228	-	-	-	-	-	228	-	4	233.8%	(100.0%)
Bulk purchases	35 298	35 298	6 508	18.4%	44	.1%	-	-	6 552	18.6%	386	14.0%	(100.0%)
Other Materials	-	14 625	-	-	-	-	-	-	-	-	-	-	-
Contracted services	30	1 397	44	147.3%	17	57.9%	-	-	62	4.4%	2	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	60 522	46 146	14 465	23.9%	12 273	20.3%	1 984	4.3%	28 722	62.2%	3 084	18.0%	(35.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 690**	**(46 752)**	**42 408**		**8 189**		**10 261**		**60 858**		**42 085**		
Transfers recognised - capital	67 212	74 731	409	.6%	-	-	-	-	409	.5%	(386)	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**79 902**	**27 979**	**42 817**		**8 189**		**10 261**		**61 267**		**41 699**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**79 902**	**27 979**	**42 817**		**8 189**		**10 261**		**61 267**		**41 699**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**79 902**	**27 979**	**42 817**		**8 189**		**10 261**		**61 267**		**41 699**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**79 902**	**27 979**	**42 817**		**8 189**		**10 261**		**61 267**		**41 699**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**83 077**	**92 803**	**8 257**	**9.9%**	**4 507**	**5.4%**	**11 927**	**12.9%**	**24 691**	**26.6%**	**5 397**	**23.5%**	**121.0%**
National Government	70 286	74 277	8 257	11.7%	4 507	6.4%	11 927	16.1%	24 691	33.2%	5 397	41.0%	121.0%
Provincial Government	-	4 006	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**70 286**	**79 283**	**8 257**	**11.7%**	**4 507**	**6.4%**	**11 927**	**15.0%**	**24 691**	**31.1%**	**5 397**	**25.9%**	**121.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 791	13 520	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**83 077**	**92 803**	**8 257**	**9.9%**	**4 507**	**5.4%**	**11 927**	**12.9%**	**24 691**	**26.6%**	**5 397**	**23.5%**	**121.0%**
Governance and Administration	**4 637**	**9 936**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.4%**	**-**
Executive & Council	4 637	6 161	-	-	-	-	-	-	-	-	-	16.4%	-
Budget & Treasury Office	-	3 775	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**22 995**	**19 425**	**4 874**	**21.2%**	**3 415**	**14.9%**	**2 815**	**14.5%**	**11 103**	**57.2%**	**2 150**	**22.5%**	**30.9%**
Community & Social Services	22 140	19 425	4 874	22.0%	3 415	15.4%	1 179	6.1%	9 468	48.7%	1 976	36.4%	(40.3%)
Sport And Recreation	-	-	-	-	-	-	1 635	-	1 635	-	174	15.7%	839.1%
Public Safety	855	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**327**	**-**	**307**	**-**	**367**	**-**	**1 000**	**-**	**520**	**12.7%**	**(29.5%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	327	-	307	-	367	-	1 000	-	520	12.7%	(29.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**55 445**	**63 442**	**3 057**	**5.5%**	**785**	**1.4%**	**8 745**	**13.8%**	**12 587**	**19.8%**	**2 726**	**29.8%**	**220.8%**
Electricity	-	1 500	-	-	-	-	-	-	-	-	-	-	-
Water	55 445	59 436	2 579	4.7%	785	1.4%	8 745	14.7%	12 109	20.4%	2 387	25.0%	266.3%
Waste Water Management	-	2 506	478	-	-	-	-	-	478	19.1%	339	185.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**259 103**	**266 839**	**73 783**	**28.5%**	**62 735**	**24.2%**	**39 165**	**14.7%**	**175 683**	**65.8%**	**52 689**	**71.2%**	**(25.7%)**
Ratepayers and other	**85 318**	**98 329**	**9 708**	**11.4%**	**10 701**	**12.5%**	**10 140**	**10.3%**	**30 549**	**31.1%**	**10 420**	**38.0%**	**(2.7%)**
Government - operating	88 607	85 160	36 730	41.5%	28 621	32.3%	307	.4%	65 658	77.1%	30 925	113.8%	(99.0%)
Government - capital	78 567	74 731	27 345	34.8%	23 412	29.8%	28 718	38.4%	79 475	106.3%	11 344	67.3%	153.2%
Interest	6 610	8 609	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	10	-	-	-	-	-	-	-	-	-	-	-
Payments	**(193 035)**	**(171 221)**	**(61 295)**	**31.8%**	**(82 744)**	**42.9%**	**(48 059)**	**28.1%**	**(192 099)**	**112.2%**	**(30 616)**	**70.8%**	**57.0%**
Suppliers and employees	(109 517)	(125 075)	(61 295)	56.0%	(82 744)	75.6%	(48 059)	38.4%	(192 099)	153.6%	(30 616)	70.8%	57.0%
Finance charges	(31 599)	(988)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(51 919)	(45 158)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**66 068**	**95 618**	**12 488**	**18.9%**	**(20 010)**	**(30.3%)**	**(8 894)**	**(9.3%)**	**(16 416)**	**(17.2%)**	**22 073**	**72.5%**	**(140.3%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**16 729**	**-**	**28 477**	**-**	**18 091**	**-**	**63 297**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	16 729	-	28 477	-	18 091	-	63 297	-	-	-	(100.0%)
Payments	**-**	**(74 731)**	**(22 786)**	**-**	**(16 373)**	**-**	**(8 687)**	**11.6%**	**(47 846)**	**64.0%**	**(6 907)**	**298.7%**	**25.8%**
Capital assets	-	(74 731)	(22 786)	-	(16 373)	-	(8 687)	11.6%	(47 846)	64.0%	(6 907)	298.7%	25.8%
Net Cash from/(used) Investing Activities	**-**	**(74 731)**	**(6 057)**	**-**	**12 104**	**-**	**9 404**	**(12.6%)**	**15 451**	**(20.7%)**	**(6 907)**	**298.7%**	**(236.1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 316)**	**(988)**	**(410)**	**31.1%**	**(184)**	**14.0%**	**-**	**-**	**(593)**	**60.1%**	**(186)**	**34.1%**	**(100.0%)**
Repayment of borrowing	(1 316)	(988)	(410)	31.1%	(184)	14.0%	-	-	(593)	60.1%	(186)	34.1%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 316)**	**(988)**	**(410)**	**31.1%**	**(184)**	**14.0%**	**-**	**-**	**(593)**	**60.1%**	**(186)**	**34.1%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**64 752**	**19 899**	**6 021**	**9.3%**	**(8 089)**	**(12.5%)**	**509**	**2.6%**	**(1 559)**	**(7.8%)**	**14 980**	**48.2%**	**(96.6%)**
Cash/cash equivalents at the year begin:	-	-	2 494	-	8 516	-	426	-	2 494	-	12 345	-	(96.5%)
Cash/cash equivalents at the year end:	**64 752**	**19 899**	**8 516**	**13.2%**	**426**	**.7%**	**936**	**4.7%**	**936**	**4.7%**	**27 325**	**52.7%**	**(96.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 585	17.0%	1 817	8.6%	1 798	8.5%	13 933	65.9%	21 133	63.2%
Bulk Water	401	8.0%	381	7.6%	1 363	27.1%	2 875	57.3%	5 020	15.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(432)	(6.3%)	(2 079)	(30.3%)	(6 623)	(96.4%)	16 005	232.9%	6 871	20.6%
Auditor-General	-	-	-	-	-	-	400	100.0%	400	1.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 553**	**10.6%**	**119**	**.4%**	**(3 462)**	**(10.4%)**	**33 213**	**99.4%**	**33 423**	**100.0%**

Contact Details

Municipal Manager	Mr S Mtakati	057 733 0106
Financial Manager	Ms ME Mokoena	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Operating Revenue and Expenditure													
Operating Revenue	**72 583**	**72 583**	**35 492**	**48.9%**	**21 250**	**29.3%**	**13 061**	**18.0%**	**69 802**	**96.2%**	**16 076**	**87.3%**	**(18.8%)**
Property rates	3 624	3 624	9 761	269.3%	(15)	(.4%)	(5 632)	(155.4%)	4 114	113.5%	2	100.2%	(261 083.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 480	10 480	3 471	33.1%	2 958	28.2%	2 911	27.8%	9 340	89.1%	2 961	81.3%	(1.7%)
Service charges - water revenue	3 476	3 476	357	10.3%	374	10.7%	711	20.5%	1 442	41.5%	306	68.2%	132.5%
Service charges - sanitation revenue	3 178	3 178	958	30.1%	954	30.0%	954	30.0%	2 866	90.2%	903	80.1%	5.6%
Service charges - refuse revenue	2 038	2 038	627	30.7%	625	30.7%	629	30.9%	1 880	92.3%	579	80.1%	8.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	378	378	114	30.2%	76	20.1%	77	20.4%	267	70.7%	119	90.0%	(35.6%)
Interest earned - external investments	449	449	131	29.1%	102	22.8%	15	3.4%	248	55.4%	5	6.6%	224.4%
Interest earned - outstanding debtors	1 007	1 007	1 259	125.0%	1 485	147.4%	1 151	114.2%	3 895	386.6%	294	80.9%	291.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	93	93	10	10.4%	14	15.2%	22	23.0%	45	48.7%	9	60.5%	132.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 471	47 471	18 737	39.5%	14 642	30.8%	12 140	25.6%	45 519	95.9%	10 879	90.1%	11.6%
Other own revenue	389	389	57	14.7%	34	8.8%	49	12.7%	140	36.2%	19	27.0%	158.5%
Gains on disposal of PPE	-	-	9	-	1	-	34	-	44	-	-	-	(100.0%)
Operating Expenditure	**72 582**	**72 581**	**16 481**	**22.7%**	**17 854**	**24.6%**	**13 328**	**18.4%**	**47 662**	**65.7%**	**18 761**	**84.9%**	**(29.0%)**
Employee related costs	28 706	29 329	6 219	21.7%	7 765	27.0%	7 272	24.8%	21 256	72.5%	5 524	66.0%	31.6%
Remuneration of councillors	2 082	2 082	409	19.6%	375	18.0%	375	18.0%	1 159	55.7%	276	44.9%	35.9%
Debt impairment	506	506	-	-	-	-	-	-	-	-	-	21.0%	-
Depreciation and asset impairment	2 610	3 110	-	-	-	-	-	-	-	-	-	-	-
Finance charges	261	261	87	33.6%	55	21.2%	236	90.5%	379	145.3%	-	-	(100.0%)
Bulk purchases	17 242	16 319	4 012	23.3%	1 339	7.8%	1 280	7.8%	6 631	40.6%	3 833	69.0%	(66.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 101	4 194	2 676	43.9%	4 849	79.5%	819	19.5%	8 344	199.0%	6 036	181.9%	(86.4%)
Transfers and grants	1 337	1 420	426	31.9%	494	36.9%	521	36.7%	1 441	101.5%	517	76.7%	.7%
Other expenditure	13 737	15 362	2 652	19.3%	2 977	21.7%	2 825	18.4%	8 454	55.0%	2 574	121.2%	9.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1**	**2**	**19 010**		**3 396**		**(267)**		**22 140**		**(2 684)**		
Transfers recognised - capital	29 155	29 155	-	-	4 898	16.8%	-	-	4 898	16.8%	-	2.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 157**	**29 157**	**19 010**		**8 294**		**(267)**		**27 038**		**(2 684)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29 157**	**29 157**	**19 010**		**8 294**		**(267)**		**27 038**		**(2 684)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 157**	**29 157**	**19 010**		**8 294**		**(267)**		**27 038**		**(2 684)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 157**	**29 157**	**19 010**		**8 294**		**(267)**		**27 038**		**(2 684)**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Capital Revenue and Expenditure													
Source of Finance	**29 155**	**29 155**	**3 789**	**13.0%**	**2 403**	**8.2%**	**2 677**	**9.2%**	**8 869**	**30.4%**	**937**	**36.2%**	**185.6%**
National Government	29 155	29 155	3 789	13.0%	2 403	8.2%	2 677	9.2%	8 869	30.4%	-	9.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	937	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 155**	**29 155**	**3 789**	**13.0%**	**2 403**	**8.2%**	**2 677**	**9.2%**	**8 869**	**30.4%**	**937**	**36.2%**	**185.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 155**	**29 155**	**3 789**	**13.0%**	**2 403**	**8.2%**	**2 677**	**9.2%**	**8 869**	**30.4%**	**937**	**36.2%**	**185.6%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 319**	**3 319**	**1 573**	**47.4%**	**658**	**19.8%**	**1 523**	**45.9%**	**3 754**	**113.1%**	**937**	**95.5%**	**62.4%**
Community & Social Services	-	-	-	-	217	-	1 523	-	1 739	-	937	1 150.5%	62.4%
Sport And Recreation	3 319	3 319	1 573	47.4%	441	13.3%	-	-	2 014	60.7%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 836**	**25 836**	**2 216**	**8.6%**	**1 745**	**6.8%**	**1 154**	**4.5%**	**5 115**	**19.8%**	**-**	**27.3%**	**(100.0%)**
Electricity	6 994	6 994	196	2.8%	269	3.8%	798	11.4%	1 263	18.1%	-	-	(100.0%)
Water	10 000	10 000	-	-	-	-	-	-	-	-	-	12.6%	-
Waste Water Management	8 841	8 841	2 020	22.9%	1 476	16.7%	356	4.0%	3 853	43.6%	-	172.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**99 328**	**94 993**	**33 876**	**34.1%**	**25 770**	**25.9%**	**22 629**	**23.8%**	**82 275**	**86.6%**	**5 592**	**55.3%**	**304.7%**
Ratepayers and other	**21 695**	**17 360**	**4 370**	**20.1%**	**4 653**	**21.4%**	**4 882**	**28.1%**	**13 905**	**80.1%**	**4 205**	**66.2%**	**16.1%**
Government - operating	47 471	47 471	20 537	43.3%	14 632	30.8%	12 140	25.6%	47 309	99.7%	-	86.4%	(100.0%)
Government - capital	29 155	29 155	7 579	26.0%	4 898	16.8%	4 441	15.2%	16 918	58.0%	1 088	19.9%	308.2%
Interest	1 007	1 007	1 390	138.0%	1 587	157.5%	1 166	115.8%	4 143	411.4%	299	58.0%	290.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(72 582)**	**(69 467)**	**(16 399)**	**22.6%**	**(17 593)**	**24.2%**	**(13 236)**	**19.1%**	**(47 229)**	**68.0%**	**(19 520)**	**75.5%**	**(32.2%)**
Suppliers and employees	(72 321)	(67 869)	(15 886)	22.0%	(17 045)	23.6%	(12 649)	18.6%	(45 579)	67.2%	(19 097)	75.1%	(33.8%)
Finance charges	(261)	(261)	(87)	33.6%	(55)	21.2%	(236)	90.4%	(379)	145.0%	-	-	(100.0%)
Transfers and grants	-	(1 337)	(426)	-	(494)	-	(352)	26.3%	(1 271)	95.1%	(423)	-	(16.8%)
Net Cash from/(used) Operating Activities	**26 747**	**25 526**	**17 477**	**65.3%**	**8 176**	**30.6%**	**9 393**	**36.8%**	**35 046**	**137.3%**	**(13 928)**	**28.3%**	**(167.4%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**7**	**-**	**1**	**-**	**34**	**-**	**42**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	7	-	1	-	34	-	42	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 155)**	**(31 399)**	**(3 789)**	**13.0%**	**(2 403)**	**8.2%**	**(2 677)**	**8.5%**	**(8 869)**	**28.2%**	**-**	**19.1%**	**(100.0%)**
Capital assets	(29 155)	(31 399)	(3 789)	13.0%	(2 403)	8.2%	(2 677)	8.5%	(8 869)	28.2%	-	19.1%	(100.0%)
Net Cash from/(used) Investing Activities	**(29 155)**	**(31 399)**	**(3 782)**	**13.0%**	**(2 402)**	**8.2%**	**(2 643)**	**8.4%**	**(8 827)**	**28.1%**	**-**	**27.1%**	**(100.0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 408)**	**(5 873)**	**13 694**	**(568.7%)**	**5 774**	**(239.8%)**	**6 750**	**(114.9%)**	**26 219**	**(446.4%)**	**(13 928)**	**30.5%**	**(148.5%)**
Cash/cash equivalents at the year begin:	-	4 245	-	-	13 694	-	19 469	458.6%	-	-	20 106	-	(3.2%)
Cash/cash equivalents at the year end:	**(2 408)**	**(1 628)**	**13 694**	**(568.7%)**	**19 469**	**(808.4%)**	**26 219**	**(1 610.8%)**	**26 219**	**(1 610.8%)**	**6 178**	**30.5%**	**324.4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	473	18.1%	93	3.6%	89	3.4%	1 955	74.9%	2 612	3.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	352	5.3%	308	4.6%	220	3.3%	5 808	86.8%	6 688	9.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	169	1.2%	504	3.6%	148	1.1%	13 081	94.1%	13 902	19.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	246	1.7%	233	1.6%	230	1.6%	13 595	95.0%	14 304	19.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	260	1.6%	251	1.5%	248	1.5%	15 710	95.4%	16 468	22.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	2.6%	20	2.5%	20	2.4%	759	92.5%	820	1.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	158	9%	248	1.4%	151	.8%	17 323	96.9%	17 880	24.6%	-	-	-
Total By Income Source	**1 679**	**2.3%**	**1 657**	**2.3%**	**1 106**	**1.5%**	**68 231**	**93.9%**	**72 673**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	132	3.3%	80	2.0%	73	1.9%	3 672	92.8%	3 957	5.4%	-	-	-
Commercial	118	1.6%	464	6.3%	70	1.0%	6 742	91.2%	7 394	10.2%	-	-	-
Households	1 276	2.8%	956	2.1%	809	1.8%	41 870	93.2%	44 911	61.8%	-	-	-
Other	154	.9%	157	1.0%	153	.9%	15 948	97.2%	16 411	22.6%	-	-	-
Total By Customer Group	**1 679**	**2.3%**	**1 657**	**2.3%**	**1 106**	**1.5%**	**68 231**	**93.9%**	**72 673**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 396	22.1%	2 396	22.1%	1 370	12.7%	4 659	43.1%	10 821	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 396**	**22.1%**	**2 396**	**22.1%**	**1 370**	**12.7%**	**4 659**	**43.1%**	**10 821**	**100.0%**

Contact Details

Municipal Manager	K. Motlhale	053 541 0360
Financial Manager	Ms Mathapelo Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**112 142**	**122 375**	**45 549**	**40.6%**	**11 292**	**10.1%**	**49 753**	**40.7%**	**106 594**	**87.1%**	**8 537**	**77.3%**	**482.8%**
Property rates	4 358	10 035	23 733	544.6%	1 250	28.7%	1 184	11.8%	26 168	260.8%	907	912.8%	30.6%
Property rates - penalties and collection charges	600	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 977	26 477	7 254	30.3%	5 847	24.4%	4 908	18.5%	18 008	68.0%	3 176	57.2%	54.5%
Service charges - water revenue	5 619	6 619	(12 033)	(214.1%)	1 603	28.5%	411	6.2%	(10 019)	(151.4%)	478	44.6%	(14.0%)
Service charges - sanitation revenue	5 480	5 480	1 441	26.3%	1 446	26.4%	1 447	26.4%	4 333	79.1%	872	62.3%	65.8%
Service charges - refuse revenue	3 095	3 095	966	31.2%	967	31.2%	969	31.3%	2 901	93.7%	585	74.0%	65.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	688	327	47	6.8%	143	20.8%	62	19.0%	252	77.0%	25	230.8%	145.0%
Interest earned - external investments	760	750	65	8.6%	24	3.2%	50	6.6%	139	18.6%	14	1.9%	262.1%
Interest earned - outstanding debtors	-	750	95	-	366	-	324	43.2%	785	104.7%	-	-	(100.0%)
Dividends received	100	70	20	20.2%	20	20.4%	-	-	41	57.9%	-	24.7%	-
Fines	375	410	41	10.9%	18	4.7%	58	14.0%	116	28.3%	16	88.7%	255.3%
Licences and permits	-	6	2	-	1	-	1	23.9%	4	73.5%	2	-	(6.7%)
Agency services	-	120	24	-	24	-	24	19.7%	72	59.8%	14	-	65.1%
Transfers recognised - operational	66 028	66 178	23 660	35.8%	(608)	(.9%)	39 996	60.4%	63 048	95.3%	169	41.8%	23 529.1%
Other own revenue	1 063	807	235	22.1%	190	17.9%	320	39.7%	745	92.3%	2 279	190.1%	(85.9%)
Gains on disposal of PPE	-	1 250	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**113 522**	**124 632**	**32 800**	**28.9%**	**29 458**	**25.9%**	**31 667**	**25.4%**	**93 924**	**75.4%**	**16 759**	**62.8%**	**89.0%**
Employee related costs	45 881	50 727	11 840	25.8%	12 492	27.2%	13 644	26.9%	37 976	74.9%	8 042	60.7%	69.7%
Remuneration of councillors	4 794	3 863	1 254	26.2%	1 302	27.2%	587	15.2%	3 144	81.4%	523	50.3%	12.3%
Debt impairment	2 501	2 501	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 082	2 000	0	-	714	34.3%	90	4.5%	804	40.2%	20	1.0%	347.0%
Bulk purchases	22 100	26 032	10 247	46.4%	3 071	13.9%	5 901	22.7%	19 218	73.8%	3 638	57.9%	62.2%
Other Materials	5 870	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	1 102	23	-	635	-	143	13.0%	801	72.7%	49	-	193.8%
Transfers and grants	-	5 390	1 013	-	756	-	1 058	19.6%	2 828	52.5%	651	-	62.6%
Other expenditure	30 295	33 018	8 422	27.8%	10 488	34.6%	10 243	31.0%	29 154	88.3%	3 836	75.1%	167.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 379)**	**(2 257)**	**12 750**		**(18 166)**		**18 086**		**12 670**		**(8 222)**		
Transfers recognised - capital	23 703	-	-	-	-	-	-	-	-	-	2 284	41.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 324**	**(2 257)**	**12 750**		**(18 166)**		**18 086**		**12 670**		**(5 938)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**22 324**	**(2 257)**	**12 750**		**(18 166)**		**18 086**		**12 670**		**(5 938)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 324**	**(2 257)**	**12 750**		**(18 166)**		**18 086**		**12 670**		**(5 938)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 324**	**(2 257)**	**12 750**		**(18 166)**		**18 086**		**12 670**		**(5 938)**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**24 803**	**24 668**	**11 139**	**44.9%**	**7 188**	**29.0%**	**2 853**	**11.6%**	**21 181**	**85.9%**	**8 544**	**67.1%**	**(66.6%)**
National Government	23 703	23 703	10 438	44.0%	6 111	25.8%	2 581	10.9%	19 130	80.7%	6 111	63.5%	(57.8%)
Provincial Government	-	-	-	-	-	-	218	-	218	-	2 284	-	(90.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 703**	**23 703**	**10 438**	**44.0%**	**6 111**	**25.8%**	**2 799**	**11.8%**	**19 347**	**81.6%**	**8 395**	**71.5%**	**(66.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	965	701	63.8%	1 077	97.9%	55	5.7%	1 833	190.0%	149	16.4%	(63.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**24 803**	**24 668**	**11 139**	**44.9%**	**7 188**	**29.0%**	**2 853**	**11.6%**	**21 181**	**85.9%**	**8 544**	**67.1%**	**(66.6%)**
Governance and Administration	**1 100**	**965**	**514**	**46.7%**	**938**	**85.3%**	**43**	**4.5%**	**1 496**	**155.0%**	**386**	**-**	**(88.7%)**
Executive & Council	1 100	965	448	40.7%	780	70.9%	15	1.6%	1 243	128.8%	297	-	(94.8%)
Budget & Treasury Office	-	-	60	-	31	-	26	-	118	-	65	-	(59.3%)
Corporate Services	-	-	6	-	127	-	2	-	135	-	24	-	(92.4%)
Community and Public Safety	**3 504**	**3 504**	**19**	**.5%**	**638**	**18.2%**	**229**	**6.5%**	**885**	**25.3%**	**2 155**	**66.0%**	**(89.4%)**
Community & Social Services	-	-	19	-	21	-	11	-	51	-	0	-	2 254.2%
Sport And Recreation	3 504	3 504	-	-	617	17.6%	218	6.2%	834	23.8%	2 155	66.0%	(89.9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**169**	**-**	**118**	**-**	**-**	**-**	**286**	**-**	**14**	**.9%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	169	-	118	-	-	-	286	-	14	.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 199**	**20 199**	**10 438**	**51.7%**	**5 494**	**27.2%**	**2 581**	**12.8%**	**18 513**	**91.7%**	**5 989**	**71.5%**	**(56.9%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	1 489	-	(100.0%)
Waste Water Management	20 199	20 199	10 438	51.7%	5 494	27.2%	2 581	12.8%	18 513	91.7%	4 501	65.3%	(42.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**134 820**	**146 088**	**44 370**	**32.9%**	**44 517**	**33.0%**	**49 366**	**33.8%**	**138 252**	**94.6%**	**18 319**	**86.1%**	**169.5%**
Ratepayers and other	**43 129**	**118 995**	**11 403**	**26.4%**	**13 710**	**31.8%**	**13 129**	**11.0%**	**38 242**	**32.1%**	**11 606**	**93.8%**	**13.1%**
Government - operating	66 028	2 154	27 827	42.1%	21 084	31.9%	17 356	805.6%	66 267	3 076.0%	300	76.4%	5 685.4%
Government - capital	24 803	23 704	5 119	20.6%	9 703	39.1%	18 881	79.7%	33 703	142.2%	6 400	100.0%	195.0%
Interest	760	860	-	-	-	-	-	-	-	-	14	1.9%	(100.0%)
Dividends	100	375	20	20.2%	20	20.4%	-	-	41	10.8%	-	51.1%	-
Payments	**(111 021)**	**(128 871)**	**(31 247)**	**28.1%**	**(27 973)**	**25.2%**	**(31 295)**	**24.3%**	**(90 515)**	**70.2%**	**(25 204)**	**78.7%**	**24.2%**
Suppliers and employees	(108 939)	(89 751)	(30 234)	27.8%	(27 217)	25.0%	(30 483)	34.0%	(87 933)	98.0%	(24 005)	74.8%	27.0%
Finance charges	(2 082)	-	(0)	-	(0)	-	(90)	-	(90)	-	-	-	(100.0%)
Transfers and grants	-	(39 120)	(1 013)	-	(756)	-	(723)	1.8%	(2 492)	6.4%	(1 200)	-	(39.7%)
Net Cash from/(used) Operating Activities	**23 799**	**17 217**	**13 123**	**55.1%**	**16 543**	**69.5%**	**18 071**	**105.0%**	**47 737**	**277.3%**	**(6 885)**	**114.8%**	**(362.5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(24 803)**	**(23 703)**	**(11 556)**	**46.6%**	**(7 199)**	**29.0%**	**(1 646)**	**6.9%**	**(20 400)**	**86.1%**	**(8 395)**	**87.3%**	**(80.4%)**
Capital assets	(24 803)	(23 703)	(11 556)	46.6%	(7 199)	29.0%	(1 646)	6.9%	(20 400)	86.1%	(8 395)	87.3%	(80.4%)
Net Cash from/(used) Investing Activities	**(24 803)**	**(23 703)**	**(11 556)**	**46.6%**	**(7 199)**	**29.0%**	**(1 646)**	**6.9%**	**(20 400)**	**86.1%**	**(8 395)**	**88.1%**	**(80.4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(503)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(503)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(503)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 507)**	**(6 487)**	**1 567**	**(104.0%)**	**9 345**	**(620.1%)**	**16 425**	**(253.2%)**	**27 337**	**(421.4%)**	**(15 280)**	**225.4%**	**(207.5%)**
Cash/cash equivalents at the year begin:	8 709	8 709	12 848	147.5%	14 415	165.5%	23 760	272.8%	12 848	147.5%	30 637	16.7%	(22.4%)
Cash/cash equivalents at the year end:	**7 202**	**2 222**	**14 415**	**200.2%**	**23 760**	**329.9%**	**40 185**	**1 808.1%**	**40 185**	**1 808.1%**	**15 356**	**(49.4%)**	**161.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	210	2.4%	234	2.7%	165	1.9%	8 044	93.0%	8 653	16.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	402	10.8%	398	10.7%	233	6.3%	2 677	72.2%	3 710	7.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	272	1.9%	162	1.1%	203	1.4%	13 800	95.6%	14 437	28.0%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	226	1.6%	211	1.5%	209	1.5%	13 349	95.4%	13 995	27.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	155	1.6%	143	1.5%	143	1.5%	8 964	95.3%	9 405	18.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	.5%	7	.5%	7	.5%	1 430	98.5%	1 452	2.8%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 273**	**2.5%**	**1 155**	**2.2%**	**961**	**1.9%**	**48 264**	**93.4%**	**51 652**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	248	5.4%	166	3.6%	164	3.6%	3 991	87.3%	4 569	8.8%	-	-	-
Commercial	302	2.6%	330	2.8%	238	2.0%	10 861	92.6%	11 731	22.7%	-	-	-
Households	722	2.0%	658	1.9%	559	1.6%	33 413	94.5%	35 352	68.4%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 273**	**2.5%**	**1 155**	**2.2%**	**961**	**1.9%**	**48 264**	**93.4%**	**51 652**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr T L Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Operating Revenue and Expenditure													
Operating Revenue	**1 797 826**	**1 787 826**	**543 075**	**30.2%**	**486 092**	**27.0%**	**385 026**	**21.5%**	**1 414 193**	**79.1%**	**451 459**	**86.8%**	**(14.7%)**
Property rates	180 514	180 514	44 249	24.5%	53 657	29.7%	53 451	29.6%	151 357	83.8%	51 790	101.2%	3.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	664 906	664 906	115 379	17.4%	108 281	16.3%	103 858	15.6%	327 517	49.3%	94 981	49.3%	9.3%
Service charges - water revenue	196 047	196 047	78 413	40.0%	99 062	50.5%	80 756	41.2%	258 232	131.7%	73 885	116.2%	9.3%
Service charges - sanitation revenue	115 346	115 346	35 819	31.1%	34 465	29.9%	34 740	30.1%	105 023	91.1%	34 117	91.1%	1.8%
Service charges - refuse revenue	64 912	64 912	22 317	34.4%	21 270	32.8%	21 479	33.1%	65 066	100.2%	21 535	102.1%	(.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 068	8 068	2 851	35.3%	2 980	36.9%	12 200	151.2%	18 031	223.5%	2 778	126.9%	339.1%
Interest earned - external investments	22 000	-	11 453	52.1%	190	.9%	227	-	11 869	-	595	-	(61.9%)
Interest earned - outstanding debtors	86 119	86 119	31 201	36.2%	23 094	26.8%	22 233	25.8%	76 528	88.9%	32 217	341.9%	(31.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 892	6 892	1 299	18.8%	522	7.6%	1 261	18.3%	3 082	44.7%	725	36.0%	74.0%
Licences and permits	-	-	11	-	12	-	16	-	39	-	9	5.7%	85.6%
Agency services	-	-	-	-	-	-	2 482	-	2 482	-	-	-	(100.0%)
Transfers recognised - operational	417 931	417 931	167 662	40.1%	98 515	23.6%	342	.1%	266 519	63.8%	106 230	90.4%	(99.7%)
Other own revenue	35 091	47 091	32 423	92.4%	44 044	125.5%	51 982	110.4%	128 449	272.8%	32 598	157.9%	59.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 954 072**	**1 944 072**	**332 548**	**17.0%**	**293 749**	**15.0%**	**254 890**	**13.1%**	**881 188**	**45.3%**	**226 565**	**60.9%**	**12.5%**
Employee related costs	541 980	515 063	131 351	24.2%	134 664	24.8%	137 824	26.8%	403 839	78.4%	117 009	69.0%	17.8%
Remuneration of councillors	-	24 567	6 524	-	6 491	-	6 488	26.4%	19 503	79.4%	7 345	85.7%	(11.7%)
Debt impairment	344 918	109 513	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	235 405	-	-	-	-	-	-	-	-	-	-	-
Finance charges	95 751	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	553 797	553 797	145 337	26.2%	80 274	14.5%	19 946	3.6%	245 557	44.3%	26 992	44.1%	(26.1%)
Other Materials	159 911	158 561	4 168	2.6%	12 178	7.6%	11 055	7.0%	27 402	17.3%	8 465	-	30.6%
Contracted services	8 000	8 000	25	.3%	6 784	84.8%	-	-	6 810	85.1%	4 223	117.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	249 715	339 166	45 143	18.1%	53 359	21.4%	79 576	23.5%	178 078	52.5%	62 531	203.0%	27.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(156 246)**	**(156 246)**	**210 527**		**192 343**		**130 135**		**533 005**		**224 894**		
Transfers recognised - capital	156 246	156 246	45 222	28.9%	68 525	43.9%	50 699	32.4%	164 446	105.2%	41 141	103.3%	23.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**-**	**255 749**		**260 868**		**180 834**		**697 451**		**266 035**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**-**	**255 749**		**260 868**		**180 834**		**697 451**		**266 035**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**-**	**255 749**		**260 868**		**180 834**		**697 451**		**266 035**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**-**	**255 749**		**260 868**		**180 834**		**697 451**		**266 035**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Capital Revenue and Expenditure													
Source of Finance	**156 246**	**188 245**	**42 996**	**27.5%**	**41 807**	**26.8%**	**34 514**	**18.3%**	**119 317**	**63.4%**	**15 367**	**52.7%**	**124.6%**
National Government	156 246	148 433	42 451	27.2%	41 416	26.5%	34 056	22.9%	117 922	79.4%	15 367	56.7%	121.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**156 246**	**148 433**	**42 451**	**27.2%**	**41 416**	**26.5%**	**34 056**	**22.9%**	**117 922**	**79.4%**	**15 367**	**58.0%**	**121.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	39 812	545	-	392	-	458	1.2%	1 395	3.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**156 246**	**188 245**	**42 996**	**27.5%**	**41 807**	**26.8%**	**34 514**	**18.3%**	**119 317**	**63.4%**	**15 367**	**52.7%**	**124.6%**
Governance and Administration	**-**	**39 812**	**545**	**-**	**392**	**-**	**458**	**1.2%**	**1 395**	**3.5%**	**329**	**43.6%**	**39.2%**
Executive & Council	-	39 812	545	-	392	-	458	1.2%	1 395	3.5%	329	43.6%	39.2%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**72 061**	**52 826**	**14 332**	**19.9%**	**8 498**	**11.8%**	**8 196**	**15.5%**	**31 025**	**58.7%**	**5 652**	**66.7%**	**45.0%**
Community & Social Services	42 197	22 962	4 867	11.5%	4 189	9.9%	6 501	28.3%	15 557	67.7%	2 488	435.0%	161.3%
Sport And Recreation	24 864	24 864	7 809	31.4%	1 266	5.1%	-	-	9 075	36.5%	3 164	29.9%	(100.0%)
Public Safety	5 000	5 000	1 656	33.1%	3 043	60.9%	1 694	33.9%	6 394	127.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 748**	**43 637**	**10 711**	**51.6%**	**10 951**	**52.8%**	**3 238**	**7.4%**	**24 900**	**57.1%**	**7 983**	**74.4%**	**(59.4%)**
Planning and Development	7 812	19 234	8 576	109.8%	10 875	139.2%	2 798	14.5%	22 248	115.7%	303	13.4%	824.4%
Road Transport	12 935	24 403	2 136	16.5%	76	.6%	440	1.8%	2 652	10.9%	7 681	1 060.9%	(94.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**63 438**	**51 970**	**17 408**	**27.4%**	**21 967**	**34.6%**	**22 623**	**43.5%**	**61 997**	**119.3%**	**1 403**	**42.5%**	**1 512.9%**
Electricity	7 115	7 115	3 877	54.5%	3 873	54.4%	-	-	7 750	108.9%	-	137.1%	-
Water	1 269	565	-	-	9 507	749.4%	14 696	2 601.0%	24 202	4 283.6%	-	39.1%	(100.0%)
Waste Water Management	55 054	44 290	13 530	24.6%	8 587	15.6%	7 927	17.9%	30 044	67.8%	1 403	41.6%	465.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**1 954 072**	**1 944 072**	**461 396**	**23.6%**	**407 215**	**20.8%**	**306 716**	**15.8%**	**1 175 328**	**60.5%**	**359 003**	**81.8%**	**(14.6%)**
Ratepayers and other	**1 271 776**	**1 305 776**	**205 859**	**16.2%**	**216 892**	**17.1%**	**233 216**	**17.9%**	**655 966**	**50.2%**	**178 820**	**68.1%**	**30.4%**
Government - operating	417 931	417 931	167 662	40.1%	98 515	23.6%	342	.1%	266 519	63.8%	106 230	90.4%	(99.7%)
Government - capital	156 246	156 246	45 222	28.9%	68 525	43.9%	50 699	32.4%	164 446	105.2%	41 141	103.3%	23.2%
Interest	108 119	64 119	42 654	39.5%	23 284	21.5%	22 460	35.0%	88 397	137.9%	32 812	153.0%	(31.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 954 072)**	**(1 944 072)**	**(332 548)**	**17.0%**	**(293 749)**	**15.0%**	**(254 890)**	**13.1%**	**(881 188)**	**45.3%**	**(226 565)**	**68.4%**	**12.5%**
Suppliers and employees	(1 858 321)	(1 845 971)	(332 548)	17.9%	(293 749)	15.8%	(254 890)	13.8%	(881 188)	47.7%	(226 565)	68.4%	12.5%
Finance charges	(95 751)	(98 101)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**(0)**	**128 848**	**-**	**113 466**	**-**	**51 826**	**(15 946 516.3%)**	**294 140**	**(90 504 654.2%)**	**132 437**	**166.6%**	**(60.9%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(42 996)**	**-**	**(41 807)**	**-**	**(34 514)**	**-**	**(119 317)**	**-**	**(18 109)**	**571.5%**	**90.6%**
Capital assets	-	-	(42 996)	-	(41 807)	-	(34 514)	-	(119 317)	-	(18 109)	571.5%	90.6%
Net Cash from/(used) Investing Activities	**-**	**-**	**(42 996)**	**-**	**(41 807)**	**-**	**(34 514)**	**-**	**(119 317)**	**-**	**(18 109)**	**762.0%**	**90.6%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**(0)**	**85 852**	**-**	**71 659**	**-**	**17 312**	**(5 326 825.5%)**	**174 823**	**############**	**114 329**	**123.8%**	**(84.9%)**
Cash/cash equivalents at the year begin:	-	-	-	-	85 852	-	157 511	-	-	-	223 836	-	(29.6%)
Cash/cash equivalents at the year end:	**-**	**(0)**	**85 852**	**-**	**157 511**	**-**	**174 823**	**(53 791 732.9%)**	**174 823**	**(53 791 732.9%)**	**338 164**	**174.8%**	**(48.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	29 857	5.1%	28 707	4.9%	23 528	4.0%	505 205	86.0%	587 298	34.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	36 397	21.5%	15 149	9.0%	7 740	4.6%	109 874	65.0%	169 159	9.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 004	6.3%	7 329	3.5%	6 269	3.0%	179 987	87.1%	206 588	12.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	9 334	4.5%	7 412	3.5%	6 350	3.0%	186 621	89.0%	209 716	12.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	5 547	3.9%	4 141	2.9%	3 835	2.7%	127 775	90.4%	141 298	8.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	647	1.7%	612	1.6%	616	1.6%	35 998	95.1%	37 873	2.2%	-	-	-
Interest on Arrear Debtor Accounts	8 448	2.5%	8 363	2.4%	8 129	2.4%	317 923	92.7%	342 863	20.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 388	8.9%	1 314	8.5%	849	5.5%	11 992	77.1%	15 544	.9%	-	-	-
Total By Income Source	**104 620**	**6.1%**	**73 027**	**4.3%**	**57 317**	**3.4%**	**1 475 375**	**86.3%**	**1 710 340**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	4 602	14.2%	5 540	17.1%	3 268	10.1%	19 040	58.7%	32 451	1.9%	-	-	-
Commercial	8 596	6.8%	4 229	3.3%	3 228	2.5%	111 061	87.4%	127 113	7.4%	-	-	-
Households	62 572	4.8%	51 008	3.9%	43 295	3.4%	1 135 327	87.9%	1 292 202	75.6%	-	-	-
Other	28 851	11.2%	12 251	4.7%	7 525	2.9%	209 948	81.2%	258 575	15.1%	-	-	-
Total By Customer Group	**104 620**	**6.1%**	**73 027**	**4.3%**	**57 317**	**3.4%**	**1 475 375**	**86.3%**	**1 710 340**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	35 338	5.5%	98	-	62 717	9.8%	540 153	84.6%	638 305	36.2%
Bulk Water	41 350	3.8%	42 920	4.0%	41 704	3.9%	954 738	88.3%	1 080 713	61.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 173	7.7%	1 302	3.2%	9 146	22.2%	27 497	66.9%	41 118	2.3%
Auditor-General	-	-	-	-	-	-	2 741	100.0%	2 741	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**79 862**	**4.5%**	**44 320**	**2.5%**	**113 567**	**6.4%**	**1 525 129**	**86.5%**	**1 762 877**	**100.0%**

Contact Details

Municipal Manager	Adv Mothusi Lepheana	057 391 3327
Financial Manager	Mr Thabiso Tsoeali	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**360 760**	**338 141**	**106 451**	**29.5%**	**71 717**	**19.9%**	**51 494**	**15.2%**	**229 662**	**67.9%**	**84 397**	**82.6%**	**(39.0%)**
Property rates	17 500	17 311	4 204	24.0%	2 983	17.0%	3 546	20.5%	10 733	62.0%	3 094	71.5%	14.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	74 418	73 754	19 182	25.8%	11 239	15.1%	18 855	25.6%	49 276	66.8%	15 801	72.1%	19.3%
Service charges - water revenue	70 346	48 013	14 834	21.1%	8 599	12.2%	11 763	24.5%	35 196	73.3%	15 156	72.0%	(22.4%)
Service charges - sanitation revenue	32 529	24 697	7 782	23.9%	4 111	12.6%	6 167	25.0%	18 061	73.1%	4 484	74.8%	37.5%
Service charges - refuse revenue	27 820	26 922	6 741	24.2%	4 482	16.1%	6 694	24.9%	17 917	66.6%	6 358	74.9%	5.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	50	39	11	21.1%	7	14.3%	28	72.3%	46	117.6%	10	65.6%	183.9%
Interest earned - external investments	-	2 082	317	-	321	-	325	15.6%	964	46.3%	302	-	7.6%
Interest earned - outstanding debtors	4 500	10 000	-	-	1 520	33.8%	1 192	11.9%	2 712	27.1%	3	-	36 553.8%
Dividends received	-	12	-	-	-	-	-	-	-	-	-	-	-
Fines	-	71	23	-	11	-	42	59.0%	76	107.1%	0	-	1 047 400.0%
Licences and permits	-	1	0	-	0	-	0	25.0%	1	50.0%	0	61.6%	(28.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	132 329	133 629	52 906	40.0%	38 202	28.9%	2 476	1.9%	93 585	70.0%	38 780	98.6%	(93.6%)
Other own revenue	1 267	1 610	449	35.5%	241	19.0%	405	25.2%	1 096	68.1%	408	19.4%	(.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**456 715**	**447 832**	**74 478**	**16.3%**	**43 937**	**9.6%**	**90 681**	**20.2%**	**209 096**	**46.7%**	**88 696**	**48.6%**	**2.2%**
Employee related costs	112 082	119 213	28 194	25.2%	19 581	17.5%	28 451	23.9%	76 226	63.9%	26 261	77.3%	8.3%
Remuneration of councillors	7 699	7 027	1 684	21.9%	1 111	14.4%	1 648	23.5%	4 443	63.2%	2 175	77.0%	(24.2%)
Debt impairment	66 644	50 609	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 000	80 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	8 000	15 776	4 351	54.4%	2 971	37.1%	5 906	37.4%	13 228	83.8%	5 568	167.4%	6.1%
Bulk purchases	98 755	95 496	30 583	31.0%	9 134	9.2%	23 857	25.0%	63 575	66.6%	34 684	69.3%	(31.2%)
Other Materials	7 338	2	371	5.1%	1 263	17.2%	2 416	120 782.6%	4 050	202 499.1%	1 013	45.0%	138.6%
Contracted services	15 938	12 557	2 502	15.7%	2 563	16.1%	3 778	30.1%	8 844	70.4%	7 713	94.7%	(51.0%)
Transfers and grants	22 590	25 616	1 588	7.0%	1 129	5.0%	15 259	59.6%	17 976	70.2%	2 947	38.7%	417.7%
Other expenditure	27 668	41 536	5 204	18.8%	6 185	22.4%	9 365	22.5%	20 753	50.0%	8 335	80.9%	12.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(95 955)**	**(109 691)**	**31 973**		**27 780**		**(39 187)**		**20 566**		**(4 299)**		
Transfers recognised - capital	43 086	53 224	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(52 869)**	**(56 467)**	**31 973**		**27 780**		**(39 187)**		**20 566**		**(4 299)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(52 869)**	**(56 467)**	**31 973**		**27 780**		**(39 187)**		**20 566**		**(4 299)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(52 869)**	**(56 467)**	**31 973**		**27 780**		**(39 187)**		**20 566**		**(4 299)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(52 869)**	**(56 467)**	**31 973**		**27 780**		**(39 187)**		**20 566**		**(4 299)**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**43 086**	**62 816**	**7 035**	**16.3%**	**14 536**	**33.7%**	**10 073**	**16.0%**	**31 644**	**50.4%**	**13 598**	**59.9%**	**(25.9%)**
National Government	43 086	53 686	7 035	16.3%	14 536	33.7%	10 073	18.8%	31 644	58.9%	13 472	86.3%	(25.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 086**	**53 686**	**7 035**	**16.3%**	**14 536**	**33.7%**	**10 073**	**18.8%**	**31 644**	**58.9%**	**13 472**	**62.6%**	**(25.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	9 130	-	-	-	-	-	-	-	-	125	4.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 086**	**62 816**	**7 035**	**16.3%**	**14 536**	**33.7%**	**10 073**	**16.0%**	**31 644**	**50.4%**	**13 598**	**59.9%**	**(25.9%)**
Governance and Administration	**-**	**9 000**	**-**	**-**	**-**	**-**	**1**	**-**	**1**	**-**	**125**	**21.7%**	**(99.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	9 000	-	-	-	-	-	-	-	-	125	-	(100.0%)
Corporate Services	-	-	-	-	-	-	1	-	1	-	-	9.7%	(100.0%)
Community and Public Safety	**11 771**	**9 531**	**637**	**5.4%**	**1 151**	**9.8%**	**331**	**3.5%**	**2 120**	**22.2%**	**2 386**	**146.9%**	**(86.1%)**
Community & Social Services	3 452	3 569	637	18.5%	1 151	33.3%	331	9.3%	2 120	59.4%	705	190.9%	(53.0%)
Sport And Recreation	8 319	5 962	-	-	-	-	-	-	-	-	1 682	139.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 350**	**30 243**	**5 893**	**21.5%**	**12 642**	**46.2%**	**9 741**	**32.2%**	**28 277**	**93.5%**	**10 540**	**74.3%**	**(7.6%)**
Planning and Development	-	130	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 350	30 113	5 893	21.5%	12 642	46.2%	9 741	32.3%	28 277	93.9%	10 540	74.3%	(7.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 965**	**14 042**	**255**	**6.4%**	**652**	**16.4%**	**-**	**-**	**907**	**6.5%**	**-**	**18.5%**	**-**
Electricity	3 965	13 442	255	6.4%	652	16.4%	-	-	907	6.7%	-	-	-
Water	-	600	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	122.2%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**250**	**-**	**90**	**-**	**-**	**-**	**340**	**-**	**547**	**83.1%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**330 494**	**389 864**	**97 282**	**29.4%**	**84 528**	**25.6%**	**41 982**	**10.8%**	**223 793**	**57.4%**	**54 884**	**66.1%**	**(23.5%)**
Ratepayers and other	**155 415**	**192 417**	**29 930**	**19.3%**	**26 000**	**16.7%**	**29 495**	**15.3%**	**85 425**	**44.4%**	**42 913**	**48.4%**	**(31.3%)**
Government - operating	129 831	132 129	53 101	40.9%	39 206	30.2%	610	.5%	92 917	70.3%	-	75.3%	(100.0%)
Government - capital	45 248	53 224	13 706	30.3%	18 980	41.9%	11 562	21.7%	44 248	83.1%	11 291	100.0%	2.4%
Interest	-	12 082	545	-	343	-	315	2.6%	1 203	10.0%	680	95.4%	(53.7%)
Dividends	-	12	-	-	-	-	-	-	-	-	-	-	-
Payments	**(254 913)**	**(315 897)**	**(72 635)**	**28.5%**	**(57 206)**	**22.4%**	**(64 392)**	**20.4%**	**(194 233)**	**61.5%**	**(68 753)**	**82.9%**	**(6.3%)**
Suppliers and employees	(246 913)	(274 505)	(68 284)	27.7%	(53 668)	21.7%	(62 954)	22.9%	(184 907)	67.4%	(68 753)	91.7%	(8.4%)
Finance charges	(8 000)	(15 776)	(4 351)	54.4%	(3 537)	44.2%	(1 438)	9.1%	(9 326)	59.1%	-	-	(100.0%)
Transfers and grants	-	(25 616)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**75 581**	**73 967**	**24 647**	**32.6%**	**27 323**	**36.1%**	**(22 410)**	**(30.3%)**	**29 560**	**40.0%**	**(13 869)**	**22.6%**	**61.6%**
Cash Flow from Investing Activities													
Receipts	**-**	**9 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	9 300	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 086)**	**(53 224)**	**(10 526)**	**19.8%**	**(10 785)**	**20.3%**	**(6 739)**	**12.7%**	**(28 050)**	**52.7%**	**(20 929)**	**-**	**(67.8%)**
Capital assets	(53 086)	(53 224)	(10 526)	19.8%	(10 785)	20.3%	(6 739)	12.7%	(28 050)	52.7%	(20 929)	-	(67.8%)
Net Cash from/(used) Investing Activities	**(53 086)**	**(43 924)**	**(10 526)**	**19.8%**	**(10 785)**	**20.3%**	**(6 739)**	**15.3%**	**(28 050)**	**63.9%**	**(20 929)**	**-**	**(67.8%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**22 495**	**30 042**	**14 121**	**62.8%**	**16 538**	**73.5%**	**(29 149)**	**(97.0%)**	**1 510**	**5.0%**	**(34 798)**	**1.6%**	**(16.2%)**
Cash/cash equivalents at the year begin:	15 000	31 954	31 954	213.0%	46 075	307.2%	62 613	195.9%	31 954	100.0%	51 778	-	20.9%
Cash/cash equivalents at the year end:	**37 495**	**61 997**	**46 075**	**122.9%**	**62 613**	**167.0%**	**33 464**	**54.0%**	**33 464**	**54.0%**	**16 980**	**15.1%**	**97.1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 061	2.8%	3 601	2.5%	3 845	2.7%	133 185	92.0%	144 692	39.9%	-	-	117 773
Trade and Other Receivables from Exchange Transactions - Electric	3 933	12.7%	1 208	3.9%	988	3.2%	24 799	80.2%	30 928	8.5%	-	-	20 578
Receivables from Non-exchange Transactions - Property Rates	1 782	5.0%	1 430	4.0%	810	2.3%	31 812	88.8%	35 834	9.9%	-	-	18 219
Receivables from Exchange Transactions - Waste Water Manageme	2 024	5.0%	1 715	4.2%	1 636	4.0%	35 046	86.7%	40 423	11.1%	-	-	28 097
Receivables from Exchange Transactions - Waste Management	2 209	3.9%	2 012	3.5%	1 973	3.5%	50 986	89.2%	57 179	15.7%	-	-	43 141
Receivables from Exchange Transactions - Property Rental Debtors	21	14.8%	2	1.7%	3	1.9%	113	81.5%	139	-	-	-	105
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 980	5.5%	2 248	4.2%	4 033	7.5%	44 613	82.8%	53 873	14.8%	-	-	38 131
Total By Income Source	**17 010**	**4.7%**	**12 216**	**3.4%**	**13 288**	**3.7%**	**320 555**	**88.3%**	**363 069**	**100.0%**	**-**	**-**	**266 044**
Debtors Age Analysis By Customer Group													
Organs of State	710	4.6%	472	3.0%	330	2.1%	14 077	90.3%	15 588	4.3%	-	-	11 620
Commercial	4 200	10.3%	1 465	3.6%	1 305	3.2%	33 851	82.9%	40 821	11.2%	-	-	24 375
Households	11 967	4.0%	10 218	3.4%	9 909	3.3%	270 161	89.4%	302 256	83.3%	-	-	230 049
Other	133	3.0%	61	1.4%	1 743	39.6%	2 467	56.0%	4 404	1.2%	-	-	-
Total By Customer Group	**17 010**	**4.7%**	**12 216**	**3.4%**	**13 288**	**3.7%**	**320 555**	**88.3%**	**363 069**	**100.0%**	**-**	**-**	**266 044**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	12 187	15.4%	2	-	5 816	7.4%	60 937	77.2%	78 942	42.0%
Bulk Water	13 725	16.5%	-	-	2 205	2.7%	67 028	80.8%	82 958	44.2%
PAYE deductions	807	100.0%	-	-	-	-	-	-	807	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 376	96.5%	50	3.5%	-	-	-	-	1 425	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 531	8.0%	917	4.8%	309	1.6%	16 295	85.5%	19 052	10.1%
Auditor-General	60	3.4%	1 718	96.6%	-	-	-	-	1 778	.9%
Other	2 212	79.7%	143	5.1%	21	.8%	399	14.4%	2 775	1.5%
Total	**31 899**	**17.0%**	**2 829**	**1.5%**	**8 351**	**4.4%**	**144 659**	**77.1%**	**187 738**	**100.0%**

Contact Details

Municipal Manager	BC Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 2205

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**111 251**	**111 332**	**45 918**	**41.3%**	**36 267**	**32.6%**	**1 306**	**1.2%**	**83 491**	**75.0%**	**26 741**	**100.2%**	**(95.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 145	2 151	262	12.2%	1 048	48.9%	1 013	47.1%	2 323	108.0%	602	87.7%	68.3%
Interest earned - outstanding debtors	305	375	182	59.6%	185	60.8%	185	49.4%	552	147.3%	66	107.4%	181.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	108 706	108 706	45 401	41.8%	34 916	32.1%	-	-	80 317	73.9%	25 984	100.1%	(100.0%)
Other own revenue	95	100	73	77.3%	117	123.4%	108	107.9%	299	298.5%	89	470.4%	20.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**112 365**	**113 958**	**27 694**	**24.6%**	**26 165**	**23.3%**	**28 215**	**24.8%**	**82 075**	**72.0%**	**24 114**	**69.2%**	**17.0%**
Employee related costs	59 029	59 809	14 448	24.5%	14 917	25.3%	14 282	23.9%	43 647	73.0%	13 750	72.9%	3.9%
Remuneration of councillors	9 078	8 962	2 157	23.8%	2 171	23.9%	2 286	25.5%	6 614	73.8%	2 141	74.4%	6.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 596	6 596	1 722	26.1%	1 713	26.0%	1 598	24.2%	5 034	76.3%	481	33.2%	232.1%
Finance charges	2 321	2 321	602	26.0%	602	26.0%	558	24.0%	1 763	76.0%	666	77.4%	(16.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	6 225	5 450	2 500	40.2%	-	-	891	16.3%	3 391	62.2%	101	47.8%	784.5%
Other expenditure	29 116	30 821	6 265	21.5%	6 762	23.2%	8 600	27.9%	21 627	70.2%	6 969	71.4%	23.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Surplus/(Deficit)	**(1 114)**	**(2 626)**	**18 224**		**10 101**		**(26 909)**		**1 416**		**2 627**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 114)**	**(2 626)**	**18 224**		**10 101**		**(26 909)**		**1 416**		**2 627**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1 114)**	**(2 626)**	**18 224**		**10 101**		**(26 909)**		**1 416**		**2 627**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 114)**	**(2 626)**	**18 224**		**10 101**		**(26 909)**		**1 416**		**2 627**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 114)**	**(2 626)**	**18 224**		**10 101**		**(26 909)**		**1 416**		**2 627**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**711**	**950**	**123**	**17.4%**	**126**	**17.7%**	**221**	**23.3%**	**470**	**49.5%**	**287**	**73.6%**	**(22.9%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	711	950	123	17.4%	126	17.7%	221	23.3%	470	49.5%	287	73.6%	(22.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**711**	**950**	**123**	**17.4%**	**126**	**17.7%**	**221**	**23.3%**	**470**	**49.5%**	**287**	**73.6%**	**(22.9%)**
Governance and Administration	**100**	**875**	**99**	**99.3%**	**97**	**97.5%**	**221**	**25.3%**	**418**	**47.8%**	**126**	**75.0%**	**76.1%**
Executive & Council	100	470	98	98.4%	31	30.8%	191	40.6%	320	68.1%	69	98.9%	176.9%
Budget & Treasury Office	-	295	1	-	45	-	23	7.8%	69	23.5%	12	9.0%	99.5%
Corporate Services	-	110	-	-	21	-	7	6.7%	29	26.1%	45	45.3%	(83.7%)
Community and Public Safety	**150**	**30**	**9**	**5.9%**	**-**	**-**	**-**	**-**	**9**	**29.7%**	**5**	**50.4%**	**(100.0%)**
Community & Social Services	150	30	9	5.9%	-	-	-	-	9	29.7%	5	50.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**461**	**45**	**15**	**3.3%**	**28**	**6.1%**	**-**	**-**	**44**	**96.8%**	**156**	**74.4%**	**(100.0%)**
Planning and Development	-	45	15	-	28	-	-	-	44	96.8%	10	91.2%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	461	-	-	-	-	-	-	-	-	-	146	72.2%	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**111 192**	**110 957**	**76 151**	**68.5%**	**105 279**	**94.7%**	**62 012**	**55.9%**	**243 442**	**219.4%**	**77 396**	**230.6%**	**(19.9%)**
Ratepayers and other	**95**	**100**	**33 008**	**34 744.9%**	**69 270**	**72 916.0%**	**60 999**	**60 999.3%**	**163 277**	**163 277.2%**	**51 075**	**173 288.0%**	**19.4%**
Government - operating	108 706	108 706	42 711	39.3%	34 916	32.1%	-	-	77 627	71.4%	25 566	99.7%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 391	2 151	433	18.1%	1 092	45.7%	1 013	47.1%	2 538	118.0%	755	96.8%	34.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(107 798)**	**(107 362)**	**(141 327)**	**131.1%**	**(91 525)**	**84.9%**	**(70 252)**	**65.4%**	**(303 103)**	**282.3%**	**(42 428)**	**196.4%**	**65.6%**
Suppliers and employees	(101 027)	(101 912)	(138 224)	136.8%	(90 923)	90.0%	(69 694)	68.4%	(298 840)	293.2%	(41 181)	210.1%	69.2%
Finance charges	(2 321)	-	(602)	26.0%	(602)	26.0%	(558)	-	(1 763)	-	-	-	(100.0%)
Transfers and grants	(4 450)	(5 450)	(2 500)	56.2%	-	-	-	-	(2 500)	45.9%	(1 246)	63.0%	(100.0%)
Net Cash from/(used) Operating Activities	**3 394**	**3 595**	**(65 175)**	**(1 920.6%)**	**13 753**	**405.3%**	**(8 240)**	**(229.2%)**	**(59 661)**	**(1 659.6%)**	**34 968**	**1 709.3%**	**(123.6%)**
Cash Flow from Investing Activities													
Receipts	**-**	**(10 415)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	(415)	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Payments	**(310)**	**(950)**	**(123)**	**39.8%**	**(126)**	**40.6%**	**(221)**	**23.3%**	**(470)**	**49.5%**	**(287)**	**73.6%**	**(22.9%)**
Capital assets	(310)	(950)	(123)	39.8%	(126)	40.6%	(221)	23.3%	(470)	49.5%	(287)	73.6%	(22.9%)
Net Cash from/(used) Investing Activities	**(310)**	**(11 365)**	**(123)**	**39.8%**	**(126)**	**40.6%**	**(221)**	**1.9%**	**(470)**	**4.1%**	**(287)**	**73.6%**	**(22.9%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 998)**	**(1 847)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**98.4%**	**-**
Repayment of borrowing	(3 998)	(1 847)	-	-	-	-	-	-	-	-	-	98.4%	-
Net Cash from/(used) Financing Activities	**(3 998)**	**(1 847)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**98.4%**	**-**
Net Increase/(Decrease) in cash held	**(914)**	**(9 617)**	**(65 299)**	**7 140.7%**	**13 628**	**(1 490.2%)**	**(8 461)**	**88.0%**	**(60 132)**	**625.3%**	**34 681**	**(1 578.9%)**	**(124.4%)**
Cash/cash equivalents at the year begin:	14 982	19 982	333	2.2%	(64 966)	(433.6%)	(51 338)	(256.9%)	333	1.7%	6 143	26.3%	(935.7%)
Cash/cash equivalents at the year end:	**14 067**	**10 365**	**(64 966)**	**(461.8%)**	**(51 338)**	**(364.9%)**	**(59 799)**	**(576.9%)**	**(59 799)**	**(576.9%)**	**40 824**	**322.8%**	**(246.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 414	100.0%	10 414	100.0%	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**10 414**	**100.0%**	**10 414**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10 414	100.0%	10 414	100.0%	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**10 414**	**100.0%**	**10 414**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 640	100.0%	-	-	-	-	-	-	1 640	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 640**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 640**	**100.0%**

Contact Details

Municipal Manager	Ms Palesa Kaota	057 391 8905
Financial Manager	Mr P Pitso	057 391 8903

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**392 719**	**391 002**	**123 136**	**31.4%**	**109 156**	**27.8%**	**91 911**	**23.5%**	**324 204**	**82.9%**	**88 240**	**86.4%**	**4.2%**
Property rates	39 957	35 000	6 854	17.2%	10 902	27.3%	10 489	30.0%	28 244	80.7%	-	103.4%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	64 046	74 973	20 133	31.4%	15 405	24.1%	13 250	17.7%	48 788	65.1%	14 459	68.5%	(8.4%)
Service charges - water revenue	30 172	37 520	9 861	32.7%	8 333	27.6%	6 356	16.9%	24 550	65.4%	6 584	78.0%	(3.5%)
Service charges - sanitation revenue	16 770	18 600	4 506	26.9%	4 445	26.5%	4 230	22.7%	13 181	70.9%	3 550	75.9%	19.2%
Service charges - refuse revenue	19 751	21 897	5 441	27.6%	5 441	27.5%	5 111	23.3%	15 994	73.0%	4 167	75.9%	22.7%
Service charges - other	-	-	(72)	-	(96)	-	1	-	(168)	-	-	-	(100.0%)
Rental of facilities and equipment	822	1 421	310	37.7%	435	52.9%	346	24.4%	1 092	76.8%	298	44.3%	16.2%
Interest earned - external investments	1 951	1 182	500	25.6%	409	21.0%	433	36.6%	1 342	113.5%	2 005	120.8%	(78.4%)
Interest earned - outstanding debtors	32 440	22 000	4 567	14.1%	5 356	16.5%	5 691	25.9%	15 614	71.0%	5 026	70.0%	13.2%
Dividends received	35	35	-	-	-	-	-	-	-	-	-	100.0%	-
Fines	292	155	48	16.4%	17	5.8%	48	31.0%	113	72.7%	785	22.1%	(93.9%)
Licences and permits	40	22	0	.4%	0	.8%	0	.8%	1	3.0%	0	25.6%	(43.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	180 030	176 542	70 697	39.3%	56 659	31.5%	45 471	25.8%	172 826	97.9%	49 401	95.4%	(8.0%)
Other own revenue	6 414	1 655	291	4.5%	1 850	28.8%	486	29.4%	2 626	158.7%	1 964	94.8%	(75.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**387 599**	**382 273**	**76 007**	**19.6%**	**76 813**	**19.8%**	**75 650**	**19.8%**	**228 471**	**59.8%**	**69 160**	**53.9%**	**9.4%**
Employee related costs	146 796	148 137	36 169	24.6%	38 437	26.2%	37 078	25.0%	111 684	75.4%	31 621	67.6%	17.3%
Remuneration of councillors	9 536	9 523	1 576	16.5%	2 418	25.4%	2 342	24.6%	6 336	66.5%	2 748	74.9%	(14.8%)
Debt impairment	69 000	44 000	-	-	-	-	-	-	-	-	-	9.6%	-
Depreciation and asset impairment	34 782	24 782	-	-	-	-	-	-	-	-	-	27.7%	-
Finance charges	997	892	66	6.6%	350	35.1%	3	.4%	420	47.0%	14	5.3%	(76.7%)
Bulk purchases	58 242	58 242	21 741	37.3%	10 725	18.4%	9 860	16.9%	42 326	72.7%	9 920	77.2%	(.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	17 162	30 535	3 480	20.3%	2 863	16.7%	1 881	6.2%	8 224	26.9%	8 946	66.1%	(79.0%)
Transfers and grants	8 728	11 480	3 126	35.8%	5 432	62.2%	5 450	47.5%	14 007	122.0%	1 161	20.7%	369.2%
Other expenditure	42 356	54 681	9 850	23.3%	16 588	39.2%	19 036	34.8%	45 474	83.2%	14 750	89.3%	29.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 120**	**8 729**	**47 129**		**32 343**		**16 261**		**95 733**		**19 080**		
Transfers recognised - capital	56 677	56 677	-	-	-	-	22 051	38.9%	22 051	38.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 797**	**65 406**	**47 129**		**32 343**		**38 312**		**117 784**		**19 080**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 797**	**65 406**	**47 129**		**32 343**		**38 312**		**117 784**		**19 080**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 797**	**65 406**	**47 129**		**32 343**		**38 312**		**117 784**		**19 080**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 797**	**65 406**	**47 129**		**32 343**		**38 312**		**117 784**		**19 080**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**61 377**	**64 040**	**4 945**	**8.1%**	**92**	**.1%**	**8 324**	**13.0%**	**13 361**	**20.9%**	**16 365**	**60.7%**	**(49.1%)**
National Government	56 677	56 677	4 239	7.5%	-	-	8 153	14.4%	12 393	21.9%	16 365	70.2%	(50.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56 677**	**56 677**	**4 239**	**7.5%**	**-**	**-**	**8 153**	**14.4%**	**12 393**	**21.9%**	**16 365**	**65.8%**	**(50.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 363	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	4 700	-	706	15.0%	92	2.0%	171	-	968	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**61 377**	**64 040**	**4 945**	**8.1%**	**92**	**.1%**	**8 324**	**13.0%**	**13 361**	**20.9%**	**16 365**	**60.7%**	**(49.1%)**
Governance and Administration	**5 644**	**5 976**	**1 239**	**22.0%**	**53**	**.9%**	**606**	**10.1%**	**1 898**	**31.8%**	**4 116**	**55.2%**	**(85.3%)**
Executive & Council	113	132	-	-	10	8.8%	-	-	10	7.6%	-	-	-
Budget & Treasury Office	2 328	1 750	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 203	4 094	1 239	38.7%	43	1.3%	606	14.8%	1 888	46.1%	4 116	63.7%	(85.3%)
Community and Public Safety	**21 186**	**15 839**	**975**	**4.6%**	**0**	**-**	**2 648**	**16.7%**	**3 623**	**22.9%**	**4 103**	**92.6%**	**(35.5%)**
Community & Social Services	126	27	14	11.0%	-	-	-	-	14	52.0%	-	-	-
Sport And Recreation	20 923	15 306	961	4.6%	0	-	2 618	17.1%	3 579	23.4%	4 103	96.0%	(36.2%)
Public Safety	138	426	-	-	-	-	31	7.2%	31	7.2%	-	-	(100.0%)
Housing	-	80	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 966**	**7 293**	**-**	**-**	**39**	**.1%**	**-**	**-**	**39**	**.5%**	**399**	**17.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 966	7 293	-	-	39	.1%	-	-	39	.5%	399	17.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 580**	**34 931**	**2 731**	**76.3%**	**0**	**-**	**5 070**	**14.5%**	**7 801**	**22.3%**	**7 748**	**56.8%**	**(34.6%)**
Electricity	357	1 066	806	225.9%	-	-	-	-	806	75.7%	-	27.9%	-
Water	944	4 275	743	78.7%	0	-	-	-	744	17.4%	566	37.7%	(100.0%)
Waste Water Management	17	26 699	10	60.2%	0	.6%	5 070	19.0%	5 080	19.0%	2 569	65.7%	97.3%
Waste Management	2 262	2 892	1 170	51.7%	-	-	-	-	1 170	40.5%	4 613	70.3%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**368 142**	**368 142**	**128 713**	**35.0%**	**134 246**	**36.5%**	**112 103**	**30.5%**	**375 062**	**101.9%**	**88 322**	**98.1%**	**26.9%**
Ratepayers and other	**109 950**	**109 950**	**42 737**	**38.9%**	**47 189**	**42.9%**	**42 109**	**38.3%**	**132 035**	**120.1%**	**35 827**	**106.2%**	**17.5%**
Government - operating	180 030	180 030	70 697	39.3%	56 738	31.5%	45 471	25.3%	172 906	96.0%	41 779	97.6%	8.8%
Government - capital	56 677	56 677	12 034	21.2%	25 575	45.1%	22 051	38.9%	59 660	105.3%	10 069	104.9%	119.0%
Interest	21 415	21 415	3 245	15.2%	4 745	22.2%	2 472	11.5%	10 462	48.9%	647	12.7%	282.2%
Dividends	70	70	-	-	-	-	-	-	-	-	-	99.9%	-
Payments	**(283 817)**	**(283 817)**	**(82 587)**	**29.1%**	**(121 630)**	**42.9%**	**(66 694)**	**23.5%**	**(270 911)**	**95.5%**	**(70 291)**	**99.8%**	**(5.1%)**
Suppliers and employees	(274 092)	(274 092)	(79 395)	29.0%	(115 695)	42.2%	(61 241)	22.3%	(256 331)	93.5%	(69 115)	104.1%	(11.4%)
Finance charges	(997)	(997)	(66)	6.6%	(464)	46.5%	(3)	.3%	(533)	53.5%	(14)	63.4%	(76.7%)
Transfers and grants	(8 728)	(8 728)	(3 126)	35.8%	(5 471)	62.7%	(5 450)	62.4%	(14 047)	160.9%	(1 161)	41.1%	369.2%
Net Cash from/(used) Operating Activities	**84 325**	**84 325**	**46 126**	**54.7%**	**12 616**	**15.0%**	**45 409**	**53.8%**	**104 151**	**123.5%**	**18 031**	**94.4%**	**151.8%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(4)**	**-**	**-**	**-**	**-**	**-**	**(4)**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(4)	-	-	-	-	-	(4)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(61 377)**	**(61 377)**	**(3 083)**	**5.0%**	**(19 537)**	**31.8%**	**(8 029)**	**13.1%**	**(30 649)**	**49.9%**	**(17 729)**	**67.1%**	**(54.7%)**
Capital assets	(61 377)	(61 377)	(3 083)	5.0%	(19 537)	31.8%	(8 029)	13.1%	(30 649)	49.9%	(17 729)	67.1%	(54.7%)
Net Cash from/(used) Investing Activities	**(61 377)**	**(61 377)**	**(3 087)**	**5.0%**	**(19 537)**	**31.8%**	**(8 029)**	**13.1%**	**(30 653)**	**49.9%**	**(17 729)**	**50.5%**	**(54.7%)**
Cash Flow from Financing Activities													
Receipts	**1**	**1**	**66**	**6 586.9%**	**47**	**4 668.7%**	**13**	**1 275.9%**	**125**	**12 531.5%**	**30**	**-**	**(57.5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1	1	66	6 586.9%	47	4 668.7%	13	1 275.9%	125	12 531.5%	30	-	(57.5%)
Payments	**(1 200)**	**(1 200)**	**-**	**-**	**(228)**	**19.0%**	**-**	**-**	**(228)**	**19.0%**	**(216)**	**176.0%**	**(100.0%)**
Repayment of borrowing	(1 200)	(1 200)	-	-	(228)	19.0%	-	-	(228)	19.0%	(216)	176.0%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 199)**	**(1 199)**	**66**	**(5.5%)**	**(181)**	**15.1%**	**13**	**(1.1%)**	**(102)**	**8.5%**	**(186)**	**164.8%**	**(106.9%)**
Net Increase/(Decrease) in cash held	**21 749**	**21 749**	**43 105**	**198.2%**	**(7 102)**	**(32.7%)**	**37 393**	**171.9%**	**73 396**	**337.5%**	**115**	**234.1%**	**32 321.9%**
Cash/cash equivalents at the year begin:	49 489	49 489	12 577	25.4%	55 683	112.5%	48 581	98.2%	12 577	25.4%	83 707	91.7%	(42.0%)
Cash/cash equivalents at the year end:	**71 238**	**71 238**	**55 683**	**78.2%**	**48 581**	**68.2%**	**85 974**	**120.7%**	**85 974**	**120.7%**	**83 822**	**169.4%**	**2.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -I Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 750	3.8%	1 683	2.3%	1 968	2.7%	65 656	91.1%	72 056	24.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 954	15.6%	1 872	5.9%	1 918	6.0%	23 077	72.5%	31 821	10.6%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 894	8.6%	2 454	7.3%	2 400	7.1%	26 043	77.1%	33 791	11.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 203	3.5%	1 080	3.1%	1 056	3.1%	31 054	90.3%	34 393	11.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 424	2.3%	1 259	2.1%	1 249	2.0%	57 350	93.6%	61 282	20.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 936	5.4%	1 875	5.2%	1 842	5.1%	30 514	84.4%	36 166	12.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 074	3.5%	(1 598)	(5.2%)	661	2.1%	30 714	99.6%	30 851	10.3%	-	-	-
Total By Income Source	**16 235**	**5.4%**	**8 625**	**2.9%**	**11 093**	**3.7%**	**264 408**	**88.0%**	**300 361**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	2 470	10.9%	(312)	(1.4%)	2 069	9.1%	18 392	81.3%	22 619	7.5%	-	-	-
Commercial	1 576	14.5%	763	7.0%	634	5.8%	7 919	72.7%	10 893	3.6%	-	-	-
Households	11 947	4.5%	7 996	3.0%	8 214	3.1%	235 269	89.3%	263 427	87.7%	-	-	-
Other	242	7.1%	178	5.2%	175	5.1%	2 828	82.6%	3 423	1.1%	-	-	-
Total By Customer Group	**16 235**	**5.4%**	**8 625**	**2.9%**	**11 093**	**3.7%**	**264 408**	**88.0%**	**300 361**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 399	97.2%	26	1.8%	-	-	14	1.0%	1 439	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 399**	**97.2%**	**26**	**1.8%**	**-**	**-**	**14**	**1.0%**	**1 439**	**100.0%**

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**602 996**	**602 996**	**180 051**	**29.9%**	**178 158**	**29.5%**	**113 169**	**18.8%**	**471 378**	**78.2%**	**136 090**	**80.9%**	**(16.8%)**
Property rates	83 151	83 151	26 067	31.3%	17 777	21.4%	18 746	22.5%	62 590	75.3%	17 110	76.1%	9.6%
Property rates - penalties and collection charges	-	-	-	-	1	-	-	-	1	-	-	-	-
Service charges - electricity revenue	164 983	164 983	48 997	29.7%	50 748	30.8%	39 197	23.8%	138 942	84.2%	37 883	75.6%	3.5%
Service charges - water revenue	64 291	64 291	17 422	27.1%	23 932	37.2%	17 959	27.9%	59 314	92.3%	16 513	81.5%	8.8%
Service charges - sanitation revenue	44 905	44 905	11 240	25.0%	14 895	33.2%	11 130	24.8%	37 264	83.0%	10 585	75.8%	5.1%
Service charges - refuse revenue	42 142	42 142	10 305	24.5%	14 171	33.6%	10 630	25.2%	35 105	83.3%	10 012	75.1%	6.2%
Service charges - other	-	-	292	-	291	-	303	-	886	-	268	-	13.2%
Rental of facilities and equipment	5 355	5 355	655	12.2%	1 388	25.9%	807	15.1%	2 850	53.2%	733	82.3%	10.1%
Interest earned - external investments	10	10	2	17.5%	21	215.1%	10	100.7%	33	333.4%	3	-	234.4%
Interest earned - outstanding debtors	26 661	26 661	4 658	17.5%	13 479	50.6%	10 218	38.3%	28 355	106.4%	7 119	78.2%	43.5%
Dividends received	-	-	427	-	320	-	326	-	1 073	-	300	-	8.8%
Fines	11 890	11 890	3 532	29.7%	1 171	9.8%	1 904	16.0%	6 606	55.6%	1 923	56.0%	(1.0%)
Licences and permits	289	289	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 970	134 970	55 368	41.0%	37 874	28.1%	834	.6%	94 076	69.7%	32 600	99.7%	(97.4%)
Other own revenue	21 169	21 169	1 088	5.1%	2 089	9.9%	1 107	5.2%	4 283	20.2%	1 042	29.4%	6.2%
Gains on disposal of PPE	3 180	3 180	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**602 996**	**602 996**	**138 954**	**23.0%**	**87 889**	**14.6%**	**101 416**	**16.8%**	**328 259**	**54.4%**	**109 603**	**48.0%**	**(7.5%)**
Employee related costs	176 074	176 074	43 680	24.8%	12 482	7.1%	42 858	24.3%	99 020	56.2%	41 859	77.0%	2.4%
Remuneration of councillors	12 429	12 429	3 256	26.2%	1 148	9.2%	3 232	26.0%	7 636	61.4%	3 697	77.3%	(12.6%)
Debt impairment	16 275	16 275	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	74 590	74 590	-	-	-	-	-	-	-	-	-	-	-
Finance charges	10 433	10 433	3 213	30.8%	(1 709)	(16.4%)	3 016	28.9%	4 520	43.3%	694	15.8%	334.6%
Bulk purchases	126 540	126 540	44 217	34.9%	65 278	51.6%	20 032	15.8%	129 527	102.4%	25 281	56.2%	(20.8%)
Other Materials	22 819	22 819	9 458	41.4%	4 822	21.1%	4 896	21.5%	19 177	84.0%	10 376	83.4%	(52.8%)
Contracted services	32 604	32 604	4 142	12.7%	2 254	6.9%	2 751	8.4%	9 146	28.1%	2 502	33.2%	9.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	131 232	131 232	30 988	23.6%	3 615	2.8%	24 631	18.8%	59 233	45.1%	25 194	61.7%	(2.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1**	**1**	**41 098**		**90 268**		**11 753**		**143 119**		**26 487**		
Transfers recognised - capital	72 103	72 103	13 542	18.8%	22 766	31.6%	14 767	20.5%	51 075	70.8%	22 588	84.6%	(34.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 104**	**72 104**	**54 639**		**113 035**		**26 520**		**194 194**		**49 075**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**72 104**	**72 104**	**54 639**		**113 035**		**26 520**		**194 194**		**49 075**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 104**	**72 104**	**54 639**		**113 035**		**26 520**		**194 194**		**49 075**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 104**	**72 104**	**54 639**		**113 035**		**26 520**		**194 194**		**49 075**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**79 604**	**79 604**	**2 390**	**3.0%**	**14 488**	**18.2%**	**14 151**	**17.8%**	**31 028**	**39.0%**	**14 803**	**56.7%**	**(4.4%)**
National Government	72 104	72 104	1 989	2.8%	10 782	15.0%	13 353	18.5%	26 123	36.2%	13 018	50.2%	2.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**72 104**	**72 104**	**1 989**	**2.8%**	**10 782**	**15.0%**	**13 353**	**18.5%**	**26 123**	**36.2%**	**13 018**	**50.2%**	**2.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 500	7 500	402	5.4%	3 706	49.4%	798	10.6%	4 905	65.4%	1 785	82.5%	(55.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**79 604**	**79 604**	**2 390**	**3.0%**	**14 488**	**18.2%**	**14 151**	**17.8%**	**31 028**	**39.0%**	**14 803**	**56.7%**	**(4.4%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 728**	**14 728**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	14 728	14 728	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 290**	**5 290**	**2 390**	**45.2%**	**14 488**	**273.9%**	**14 151**	**267.5%**	**31 028**	**586.5%**	**14 803**	**1 008.4%**	**(4.4%)**
Planning and Development	-	-	1 362	-	14 488	-	14 151	-	30 000	-	14 564	-	(2.8%)
Road Transport	5 290	5 290	1 028	19.4%	-	-	-	-	1 028	19.4%	238	26.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**57 662**	**57 662**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	893	893	-	-	-	-	-	-	-	-	-	-	-
Water	30 800	30 800	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	25 969	25 969	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 924**	**1 924**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**672 919**	**672 919**	**197 228**	**29.3%**	**200 496**	**29.8%**	**127 936**	**19.0%**	**525 660**	**78.1%**	**158 678**	**92.2%**	**(19.4%)**
Ratepayers and other	**438 175**	**438 175**	**123 658**	**28.2%**	**126 042**	**28.8%**	**101 782**	**23.2%**	**351 482**	**80.2%**	**96 069**	**75.3%**	**5.9%**
Government - operating	134 970	134 970	55 368	41.0%	37 874	28.1%	834	.6%	94 076	69.7%	32 600	67.3%	(97.4%)
Government - capital	73 103	73 103	13 542	18.5%	22 766	31.1%	14 767	20.2%	51 075	69.9%	22 588	-	(34.6%)
Interest	26 671	26 671	4 660	17.5%	13 494	50.6%	10 227	38.3%	28 381	106.4%	7 122	78.2%	43.6%
Dividends	-	-	-	-	320	-	326	-	646	-	300	-	8.8%
Payments	**(507 479)**	**(507 479)**	**(141 929)**	**28.0%**	**(144 649)**	**28.5%**	**(116 125)**	**22.9%**	**(402 703)**	**79.4%**	**(113 251)**	**59.4%**	**2.5%**
Suppliers and employees	(496 698)	(496 698)	(138 716)	27.9%	(141 027)	28.4%	(111 879)	22.5%	(391 622)	78.8%	(112 557)	75.7%	(.6%)
Finance charges	(10 781)	(10 781)	(3 213)	29.8%	(3 622)	33.6%	(4 246)	39.4%	(11 081)	102.8%	(694)	15.8%	512.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**165 440**	**165 440**	**55 298**	**33.4%**	**55 847**	**33.8%**	**11 811**	**7.1%**	**122 957**	**74.3%**	**45 427**	**1 057.1%**	**(74.0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(73 103)**	**(73 103)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(73 103)	(73 103)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(73 103)**	**(73 103)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**6 225**	**6 225**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	6 225	6 225	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**6 225**	**6 225**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**98 562**	**98 562**	**55 298**	**56.1%**	**55 847**	**56.7%**	**11 811**	**12.0%**	**122 957**	**124.8%**	**45 427**	**(1 143.2%)**	**(74.0%)**
Cash/cash equivalents at the year begin:	-	-	(62 931)	-	(7 632)	-	48 215	-	(62 931)	-	72 352	-	(33.4%)
Cash/cash equivalents at the year end:	**98 562**	**98 562**	**(7 632)**	**(7.7%)**	**48 215**	**48.9%**	**60 026**	**60.9%**	**60 026**	**60.9%**	**117 779**	**(682.3%)**	**(49.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 151	14.1%	5 287	12.1%	3 937	9.0%	28 241	64.7%	43 616	7.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 328	41.5%	2 674	11.9%	1 849	8.2%	8 626	38.4%	22 477	4.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 090	9.9%	2 038	4.0%	1 607	3.1%	42 730	83.0%	51 465	9.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 579	4.1%	2 182	2.5%	2 001	2.3%	78 744	91.0%	86 506	15.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	3 397	2.8%	2 653	2.2%	2 548	2.1%	111 230	92.8%	119 827	21.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 108	2.7%	3 010	2.6%	2 898	2.5%	108 050	92.3%	117 067	20.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	596	5%	474	.4%	255	2%	117 402	98.9%	118 727	21.2%	-	-	-
Total By Income Source	**31 250**	**5.6%**	**18 318**	**3.3%**	**15 095**	**2.7%**	**495 022**	**88.4%**	**559 685**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	1 738	15.3%	1 345	11.8%	957	8.4%	7 332	64.5%	11 373	2.0%	-	-	-
Commercial	66	5.8%	34	3.0%	28	2.4%	1 008	88.8%	1 136	.2%	-	-	-
Households	29 445	5.4%	16 940	3.1%	14 110	2.6%	486 682	88.9%	547 176	97.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**31 250**	**5.6%**	**18 318**	**3.3%**	**15 095**	**2.7%**	**495 022**	**88.4%**	**559 685**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	8 509	13.1%	9 485	14.6%	8 875	13.6%	38 277	58.8%	65 146	94.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	957	34.6%	1 254	45.3%	288	10.4%	271	9.8%	2 770	4.0%
Auditor-General	728	100.0%	-	-	-	-	-	-	728	1.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 194**	**14.9%**	**10 739**	**15.6%**	**9 163**	**13.3%**	**38 548**	**56.2%**	**68 644**	**100.0%**

Contact Details

Municipal Manager	Mr Molatseli	058 303 5732
Financial Manager	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Operating Revenue and Expenditure													
Operating Revenue	**243 341**	**285 583**	**78 167**	**32.1%**	**43 182**	**17.7%**	**44 072**	**15.4%**	**165 420**	**57.9%**	**38 902**	**74.8%**	**13.3%**
Property rates	23 320	36 557	4 627	19.8%	3 887	16.7%	3 936	10.8%	12 451	34.1%	2 104	68.1%	87.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	40 500	40 500	9 546	23.6%	5 793	14.3%	4 844	12.0%	20 184	49.8%	5 424	48.0%	(10.7%)
Service charges - water revenue	39 220	46 588	11 489	29.3%	12 238	31.2%	12 110	26.0%	35 837	76.9%	10 553	57.7%	14.8%
Service charges - sanitation revenue	18 020	22 020	5 375	29.8%	5 618	31.2%	5 851	26.6%	16 843	76.5%	4 291	50.0%	36.4%
Service charges - refuse revenue	18 958	22 958	5 282	27.9%	5 681	30.0%	5 694	24.8%	16 657	72.6%	4 448	48.9%	28.0%
Service charges - other	-	-	1	-	-	-	-	-	1	-	-	-	-
Rental of facilities and equipment	403	-	78	19.3%	133	33.0%	87	-	298	-	93	73.4%	(6.4%)
Interest earned - external investments	425	500	164	38.6%	305	71.7%	203	40.5%	671	134.3%	115	114.3%	76.7%
Interest earned - outstanding debtors	18 762	20 600	5 004	26.7%	5 320	28.4%	4 793	23.3%	15 117	73.4%	5 144	79.6%	(6.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	180	-	46	25.4%	42	23.4%	14	-	102	-	36	97.1%	(60.5%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	82 649	82 649	34 250	41.4%	331	.4%	1 413	1.7%	35 994	43.6%	2 425	73.2%	(41.7%)
Other own revenue	904	13 211	2 287	252.9%	3 834	424.0%	5 035	38.1%	11 156	84.4%	4 142	1 110.8%	21.6%
Gains on disposal of PPE	-	-	19	-	-	-	92	-	110	-	128	94.4%	(28.3%)
Operating Expenditure	**280 835**	**323 051**	**69 465**	**24.7%**	**57 449**	**20.5%**	**109 681**	**34.0%**	**236 595**	**73.2%**	**60 602**	**46.8%**	**81.0%**
Employee related costs	60 352	59 099	16 828	27.9%	17 979	29.8%	17 822	30.2%	52 628	89.1%	17 598	93.3%	1.3%
Remuneration of councillors	6 243	6 161	1 846	29.6%	1 830	29.3%	1 805	29.3%	5 481	89.0%	-	-	(100.0%)
Debt impairment	33 020	43 234	9 016	27.3%	144	.4%	40 792	94.4%	49 952	115.5%	-	-	(100.0%)
Depreciation and asset impairment	70 995	70 995	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 800	2 800	209	7.5%	-	-	70	2.5%	280	10.0%	-	7.9%	(100.0%)
Bulk purchases	36 724	39 723	13 108	35.7%	9 109	24.8%	20 357	51.2%	42 575	107.2%	18 441	80.5%	10.4%
Other Materials	10 832	11 327	2 448	22.6%	3 726	34.4%	2 279	20.1%	8 454	74.6%	940	63.9%	142.4%
Contracted services	10 091	10 091	542	5.4%	508	5.0%	893	8.8%	1 943	19.3%	747	14.7%	19.5%
Transfers and grants	17 903	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 876	79 621	25 466	79.9%	24 153	75.8%	25 663	32.2%	75 282	94.6%	22 874	168.0%	12.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(37 494)**	**(37 468)**	**8 702**		**(14 267)**		**(65 609)**		**(71 175)**		**(21 700)**		
Transfers recognised - capital	61 022	56 022	6 161	10.1%	3 300	5.4%	7 165	12.8%	16 626	29.7%	20 407	110.7%	(64.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 528**	**18 554**	**14 863**		**(10 967)**		**(58 444)**		**(54 549)**		**(1 292)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**23 528**	**18 554**	**14 863**		**(10 967)**		**(58 444)**		**(54 549)**		**(1 292)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 528**	**18 554**	**14 863**		**(10 967)**		**(58 444)**		**(54 549)**		**(1 292)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 528**	**18 554**	**14 863**		**(10 967)**		**(58 444)**		**(54 549)**		**(1 292)**		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Capital Revenue and Expenditure													
Source of Finance	**61 022**	**56 022**	**5 881**	**9.6%**	**8 227**	**13.5%**	**6 168**	**11.0%**	**20 276**	**36.2%**	**4 281**	**39.7%**	**44.1%**
National Government	58 372	51 872	5 011	8.6%	7 535	12.9%	5 873	11.3%	18 418	35.5%	4 160	47.4%	41.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 372**	**51 872**	**5 011**	**8.6%**	**7 535**	**12.9%**	**5 873**	**11.3%**	**18 418**	**35.5%**	**4 160**	**47.4%**	**41.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 650	4 150	870	32.8%	692	26.1%	295	7.1%	1 857	44.8%	120	17.0%	145.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**61 022**	**56 022**	**5 881**	**9.6%**	**8 227**	**13.5%**	**6 168**	**11.0%**	**20 276**	**36.2%**	**4 281**	**39.7%**	**44.1%**
Governance and Administration	**835**	**835**	**740**	**88.7%**	**16**	**2.0%**	**168**	**20.1%**	**925**	**110.8%**	**43**	**151.3%**	**294.5%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	835	835	739	88.6%	16	2.0%	167	20.0%	923	110.6%	43	27.2%	293.1%
Corporate Services	-	-	1	-	-	-	1	-	2	-	-	-	(100.0%)
Community and Public Safety	**10 295**	**6 037**	**264**	**2.6%**	**1 797**	**17.5%**	**922**	**15.3%**	**2 983**	**49.4%**	**1 847**	**73.1%**	**(50.1%)**
Community & Social Services	5 015	15	-	-	541	10.8%	-	-	541	3 606.1%	1 847	561.0%	(100.0%)
Sport And Recreation	5 280	6 022	264	5.0%	1 256	23.8%	922	15.3%	2 442	40.5%	-	13.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 463**	**12 031**	**2 467**	**26.1%**	**3 864**	**40.8%**	**2 738**	**22.8%**	**9 069**	**75.4%**	**673**	**137.3%**	**306.8%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 463	12 031	2 467	26.1%	3 864	40.8%	2 738	22.8%	9 069	75.4%	673	137.1%	306.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**40 429**	**37 119**	**2 409**	**6.0%**	**2 550**	**6.3%**	**2 340**	**6.3%**	**7 299**	**19.7%**	**1 718**	**13.2%**	**36.2%**
Electricity	6 100	7 123	27	.4%	-	-	-	-	27	.4%	-	1.5%	-
Water	25 378	24 614	1 738	6.8%	917	3.6%	703	2.9%	3 358	13.6%	1 153	17.6%	(39.0%)
Waste Water Management	6 787	3 694	501	7.4%	1 185	17.5%	1 637	44.3%	3 322	89.9%	557	13.6%	194.0%
Waste Management	2 164	1 689	144	6.6%	448	20.7%	-	-	592	35.0%	8	10.0%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**215 448**	**342 033**	**56 784**	**26.4%**	**57 855**	**26.9%**	**22 678**	**6.6%**	**137 317**	**40.1%**	**35 219**	**61.1%**	**(35.6%)**
Ratepayers and other	**74 815**	**182 260**	**16 015**	**21.4%**	**14 808**	**19.8%**	**14 165**	**7.8%**	**44 988**	**24.7%**	**13 016**	**30.8%**	**8.8%**
Government - operating	82 650	82 649	34 250	41.4%	25 257	30.6%	-	-	59 507	72.0%	19 530	92.5%	(100.0%)
Government - capital	56 873	56 022	6 161	10.8%	17 546	30.9%	8 165	14.6%	31 872	56.9%	2 418	81.2%	237.7%
Interest	1 109	21 102	357	32.2%	244	22.0%	348	1.7%	950	4.5%	255	37.3%	36.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(190 206)**	**(177 728)**	**(43 921)**	**23.1%**	**(48 235)**	**25.4%**	**(41 120)**	**23.1%**	**(133 275)**	**75.0%**	**(42 540)**	**70.2%**	**(3.3%)**
Suppliers and employees	(172 303)	(177 728)	(43 921)	25.5%	(48 235)	28.0%	(41 120)	23.1%	(133 275)	75.0%	(42 540)	70.6%	(3.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 903)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**25 241**	**164 305**	**12 863**	**51.0%**	**9 620**	**38.1%**	**(18 442)**	**(11.2%)**	**4 042**	**2.5%**	**(7 321)**	**27.7%**	**151.9%**
Cash Flow from Investing Activities													
Receipts	**132**	**-**	**(5 500)**	**(4 166.7%)**	**8 100**	**6 136.4%**	**-**	**-**	**2 600**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	132	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(5 500)	-	8 100	-	-	-	2 600	-	-	-	-
Payments	**(56 872)**	**(56 023)**	**(15 263)**	**26.8%**	**(8 417)**	**14.8%**	**(6 168)**	**11.0%**	**(29 848)**	**53.3%**	**(10 030)**	**52.6%**	**(38.5%)**
Capital assets	(56 872)	(56 023)	(15 263)	26.8%	(8 417)	14.8%	(6 168)	11.0%	(29 848)	53.3%	(10 030)	52.6%	(38.5%)
Net Cash from/(used) Investing Activities	**(56 740)**	**(56 023)**	**(20 763)**	**36.6%**	**(317)**	**.6%**	**(6 168)**	**11.0%**	**(27 248)**	**48.6%**	**(10 030)**	**68.5%**	**(38.5%)**
Cash Flow from Financing Activities													
Receipts	**-**	**180**	**34**	**-**	**37**	**-**	**52**	**29.1%**	**123**	**68.3%**	**30**	**-**	**72.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	180	34	-	37	-	52	29.1%	123	68.3%	30	-	72.9%
Payments	**(1 437)**	**(2 800)**	**-**	**-**	**(695)**	**48.4%**	**-**	**-**	**(695)**	**24.8%**	**(449)**	**307.5%**	**(100.0%)**
Repayment of borrowing	(1 437)	(2 800)	-	-	(695)	48.4%	-	-	(695)	24.8%	(449)	307.5%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 437)**	**(2 620)**	**34**	**(2.3%)**	**(658)**	**45.8%**	**52**	**(2.0%)**	**(572)**	**21.8%**	**(419)**	**279.9%**	**(112.5%)**
Net Increase/(Decrease) in cash held	**(32 936)**	**105 662**	**(7 866)**	**23.9%**	**8 646**	**(26.3%)**	**(24 557)**	**(23.2%)**	**(23 778)**	**(22.5%)**	**(17 769)**	**262.4%**	**38.2%**
Cash/cash equivalents at the year begin:	-	8 656	8 656	-	790	-	9 435	109.0%	8 656	100.0%	(11 914)	-	(179.2%)
Cash/cash equivalents at the year end:	**(32 936)**	**114 318**	**790**	**(2.4%)**	**9 435**	**(28.6%)**	**(15 122)**	**(13.2%)**	**(15 122)**	**(13.2%)**	**(29 683)**	**(794.5%)**	**(49.1%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -I Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 418	4.5%	1 767	3.3%	1 705	3.2%	47 955	89.1%	53 845	21.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 632	34.4%	207	4.4%	104	2.2%	2 805	59.1%	4 748	1.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 243	6.8%	548	3.0%	468	2.6%	16 061	87.7%	18 319	7.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 190	3.4%	898	2.6%	835	2.4%	32 031	91.6%	34 955	13.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 203	3.1%	994	2.5%	943	2.4%	36 010	92.0%	39 149	15.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 907	2.9%	2 248	2.3%	(5 755)	(5.8%)	100 369	100.6%	99 769	39.8%	-	-	-
Total By Income Source	**10 593**	**4.2%**	**6 662**	**2.7%**	**(1 700)**	**(.7%)**	**235 231**	**93.8%**	**250 786**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	733	24.6%	351	11.8%	171	5.8%	1 722	57.8%	2 977	1.2%	-	-	-
Commercial	2 470	32.1%	137	1.8%	109	1.4%	4 987	64.7%	7 703	3.1%	-	-	-
Households	5 058	2.6%	4 035	2.1%	1 487	.8%	181 897	94.5%	192 478	76.7%	-	-	-
Other	2 332	4.9%	2 139	4.5%	(3 468)	(7.3%)	46 624	97.9%	47 628	19.0%	-	-	-
Total By Customer Group	**10 593**	**4.2%**	**6 662**	**2.7%**	**(1 700)**	**(.7%)**	**235 231**	**93.8%**	**250 786**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 668	6.5%	-	-	6 953	12.2%	46 175	81.3%	56 796	70.0%
Bulk Water	5	.5%	271	28.0%	60	6.2%	632	65.3%	967	1.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	662	52.0%	109	8.6%	-	-	503	39.5%	1 274	1.6%
Trade Creditors	1 796	27.5%	523	8.0%	382	5.9%	3 826	58.6%	6 527	8.0%
Auditor-General	108	5.8%	-	-	-	-	1 767	94.2%	1 875	2.3%
Other	12 552	91.7%	7 637	55.8%	(5 506)	(40.2%)	(996)	(7.3%)	13 688	16.9%
Total	**18 791**	**23.2%**	**8 540**	**10.5%**	**1 889**	**2.3%**	**51 907**	**64.0%**	**81 127**	**100.0%**

Contact Details

Municipal Manager	Mr L.I Mokgatlhe	058 863 2811 ext 223
Financial Manager	Mr B Sithole	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**1 400 830**	**1 411 446**	**259 571**	**18.5%**	**305 766**	**21.8%**	**135 632**	**9.6%**	**700 970**	**49.7%**	**231 052**	**67.5%**	**(41.3%)**
Property rates	204 500	141 690	(91 761)	(44.9%)	30 065	14.7%	26 028	18.4%	(35 668)	(25.2%)	86 192	83.3%	(69.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	400 000	450 000	187 871	47.0%	72 067	18.0%	41 798	9.3%	301 736	67.1%	1 359	79.2%	2 975.5%
Service charges - water revenue	70 500	86 600	(134)	(.2%)	18 672	26.5%	17 685	20.4%	36 223	41.8%	18 483	102.2%	(4.3%)
Service charges - sanitation revenue	33 000	38 000	1 812	5.5%	8 952	27.1%	8 864	23.3%	19 628	51.7%	7 896	89.7%	12.3%
Service charges - refuse revenue	25 000	29 000	1 728	6.9%	6 189	24.8%	7 163	24.7%	15 080	52.0%	5 803	86.7%	23.4%
Service charges - other	56 621	56 621	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 621	942	43	2.6%	445	27.5%	168	17.8%	656	69.6%	142	47.6%	18.6%
Interest earned - external investments	2 000	2 500	118	5.9%	259	12.9%	230	9.2%	607	24.3%	172	57.3%	34.1%
Interest earned - outstanding debtors	30 000	25 000	2 551	8.5%	3 879	12.9%	4 686	18.7%	11 116	44.5%	4 936	64.3%	(5.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 500	1 350	(21)	(.6%)	278	7.9%	191	14.2%	448	33.2%	167	22.2%	14.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	491 688	491 688	156 943	31.9%	158 030	32.1%	27 125	5.5%	342 098	69.6%	105 027	88.7%	(74.2%)
Other own revenue	82 399	88 055	422	.5%	6 930	8.4%	1 693	1.9%	9 046	10.3%	876	1.8%	93.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 395 829**	**1 408 246**	**209 569**	**15.0%**	**209 791**	**15.0%**	**190 950**	**13.6%**	**610 310**	**43.3%**	**174 962**	**54.1%**	**9.1%**
Employee related costs	351 445	337 761	83 313	23.7%	85 709	24.4%	86 809	25.7%	255 832	75.7%	73 547	69.4%	18.0%
Remuneration of councillors	22 100	21 335	5 349	24.2%	5 290	23.9%	5 430	25.5%	16 069	75.3%	4 791	68.6%	13.3%
Debt impairment	15 000	7 000	-	-	4	-	-	-	4	.1%	-	7.3%	-
Depreciation and asset impairment	150 000	103 200	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 000	7 600	2 984	49.7%	2 499	41.7%	454	6.0%	5 937	78.1%	2 465	82.2%	(81.6%)
Bulk purchases	368 474	407 072	43 860	11.9%	7 807	2.1%	-	-	51 667	12.7%	4 379	60.4%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	65 000	84 540	11 859	18.2%	21 376	32.9%	21 274	25.2%	54 509	64.5%	16 395	82.5%	29.8%
Transfers and grants	88 500	88 500	14 042	15.9%	14 750	16.7%	26 417	29.8%	55 208	62.4%	26 894	67.0%	(1.8%)
Other expenditure	329 310	351 239	48 162	14.6%	72 355	22.0%	50 566	14.4%	171 083	48.7%	46 491	50.3%	8.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 001**	**3 200**	**50 002**		**95 975**		**(55 318)**		**90 660**		**56 089**		
Transfers recognised - capital	253 309	276 402	58 781	23.2%	13 084	5.2%	124 262	45.0%	196 127	71.0%	85 088	96.9%	46.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**258 310**	**279 602**	**108 783**		**109 059**		**68 945**		**286 787**		**141 178**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**258 310**	**279 602**	**108 783**		**109 059**		**68 945**		**286 787**		**141 178**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**258 310**	**279 602**	**108 783**		**109 059**		**68 945**		**286 787**		**141 178**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**258 310**	**279 602**	**108 783**		**109 059**		**68 945**		**286 787**		**141 178**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**308 309**	**358 303**	**26 242**	**8.5%**	**67 409**	**21.9%**	**83 237**	**23.2%**	**176 887**	**49.4%**	**52 605**	**44.7%**	**58.2%**
National Government	223 309	276 403	24 822	11.1%	43 285	19.4%	80 837	29.2%	148 944	53.9%	45 332	61.2%	78.3%
Provincial Government	30 000	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**253 309**	**276 403**	**24 822**	**9.8%**	**43 285**	**17.1%**	**80 837**	**29.2%**	**148 944**	**53.9%**	**45 332**	**61.2%**	**78.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	5 558	13.0%	(100.0%)
Internally generated funds	55 000	81 900	1 420	2.6%	24 124	43.9%	2 400	2.9%	27 943	34.1%	1 715	12.2%	40.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**308 309**	**358 303**	**26 242**	**8.5%**	**67 409**	**21.9%**	**83 237**	**23.2%**	**176 887**	**49.4%**	**52 605**	**44.7%**	**58.2%**
Governance and Administration	**25 000**	**17 500**	**374**	**1.5%**	**101**	**.4%**	**610**	**3.5%**	**1 085**	**6.2%**	**6 605**	**14.0%**	**(90.8%)**
Executive & Council	25 000	17 500	374	1.5%	-	-	-	-	374	2.1%	6 605	14.0%	(100.0%)
Budget & Treasury Office	-	-	-	-	53	-	244	-	297	-	-	-	(100.0%)
Corporate Services	-	-	-	-	48	-	366	-	414	-	-	-	(100.0%)
Community and Public Safety	**35 799**	**41 886**	**3 162**	**8.8%**	**7 500**	**20.9%**	**15 935**	**38.0%**	**26 596**	**63.5%**	**6 355**	**57.8%**	**150.8%**
Community & Social Services	15 474	17 674	2 104	13.6%	5 511	35.6%	9 607	54.4%	17 222	97.4%	3 918	115.1%	145.2%
Sport And Recreation	20 325	23 511	1 058	5.2%	1 988	9.8%	6 328	26.9%	9 374	39.9%	1 804	18.5%	250.8%
Public Safety	-	700	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	633	28.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**74 575**	**113 009**	**5 652**	**7.6%**	**5 884**	**7.9%**	**6 855**	**6.1%**	**18 390**	**16.3%**	**3 134**	**43.8%**	**118.7%**
Planning and Development	34 500	53 500	387	1.1%	-	-	-	-	387	.7%	-	-	-
Road Transport	40 075	59 509	5 265	13.1%	5 884	14.7%	6 855	11.5%	18 003	30.3%	3 134	43.8%	118.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**167 163**	**185 908**	**16 130**	**9.6%**	**53 925**	**32.3%**	**59 837**	**32.2%**	**129 892**	**69.9%**	**36 512**	**54.6%**	**63.9%**
Electricity	35 790	41 058	-	-	23 334	65.2%	4 658	11.3%	27 992	68.2%	4 844	57.9%	(3.8%)
Water	75 448	69 920	2 813	3.7%	10 675	14.1%	28 858	41.3%	42 346	60.6%	18 137	64.8%	59.1%
Waste Water Management	55 925	74 930	13 317	23.8%	19 916	35.6%	26 321	35.1%	59 554	79.5%	13 530	45.3%	94.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**5 772**	**-**	**925**	**16.0%**	**-**	**-**	**-**	**-**	**925**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**1 417 517**	**999 804**	**293 500**	**20.7%**	**270 564**	**19.1%**	**250 681**	**25.1%**	**814 745**	**81.5%**	**274 627**	**93.5%**	**(8.7%)**
Ratepayers and other	**670 520**	**229 215**	**49 288**	**7.4%**	**96 923**	**14.5%**	**95 895**	**41.8%**	**242 105**	**105.6%**	**81 588**	**93.1%**	**17.5%**
Government - operating	491 688	491 688	180 178	36.6%	152 038	30.9%	27 125	5.5%	359 341	73.1%	106 082	89.8%	(74.4%)
Government - capital	253 309	276 401	62 673	24.7%	19 076	7.5%	124 262	45.0%	206 011	74.5%	85 088	96.3%	46.0%
Interest	2 000	2 500	1 361	68.1%	2 527	126.3%	3 399	136.0%	7 288	291.5%	1 868	679.5%	81.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 130 708)**	**(691 208)**	**(295 534)**	**26.1%**	**(224 842)**	**19.9%**	**(182 870)**	**26.5%**	**(703 246)**	**101.7%**	**(162 912)**	**96.7%**	**12.3%**
Suppliers and employees	(1 036 208)	(595 108)	(281 492)	27.2%	(205 884)	19.9%	(157 870)	26.5%	(645 246)	108.4%	(148 940)	102.6%	6.0%
Finance charges	(6 000)	(7 600)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(88 500)	(88 500)	(14 042)	15.9%	(18 958)	21.4%	(25 000)	28.2%	(58 000)	65.5%	(13 972)	50.8%	78.9%
Net Cash from/(used) Operating Activities	**286 809**	**308 596**	**(2 034)**	**(.7%)**	**45 722**	**15.9%**	**67 812**	**22.0%**	**111 499**	**36.1%**	**111 715**	**87.3%**	**(39.3%)**
Cash Flow from Investing Activities													
Receipts	**1 466**	**8 977**	**24 000**	**1 636.9%**	**18 000**	**1 227.6%**	**24 900**	**277.4%**	**66 900**	**745.2%**	**53 000**	**(116.8%)**	**(53.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	1 466	8 977	-	-	-	-	12 900	143.7%	12 900	143.7%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	24 000	-	18 000	-	12 000	-	54 000	-	53 000	-	(77.4%)
Payments	**(253 309)**	**(230 216)**	**(26 242)**	**10.4%**	**(58 828)**	**23.2%**	**(88 162)**	**38.3%**	**(173 231)**	**75.2%**	**(52 605)**	**79.4%**	**67.6%**
Capital assets	(253 309)	(230 216)	(26 242)	10.4%	(58 828)	23.2%	(88 162)	38.3%	(173 231)	75.2%	(52 605)	79.4%	67.6%
Net Cash from/(used) Investing Activities	**(251 843)**	**(221 239)**	**(2 242)**	**.9%**	**(40 828)**	**16.2%**	**(63 262)**	**28.6%**	**(106 331)**	**48.1%**	**395**	**81.2%**	**(16 119.1%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 500)**	**(3 412)**	**(2 530)**	**46.0%**	**(2 499)**	**45.4%**	**-**	**-**	**(5 029)**	**147.4%**	**(2 465)**	**59.3%**	**(100.0%)**
Repayment of borrowing	(5 500)	(3 412)	(2 530)	46.0%	(2 499)	45.4%	-	-	(5 029)	147.4%	(2 465)	59.3%	(100.0%)
Net Cash from/(used) Financing Activities	**(5 500)**	**(3 412)**	**(2 530)**	**46.0%**	**(2 499)**	**45.4%**	**-**	**-**	**(5 029)**	**147.4%**	**(2 465)**	**59.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**29 466**	**83 945**	**(6 806)**	**(23.1%)**	**2 395**	**8.1%**	**4 550**	**5.4%**	**139**	**.2%**	**109 645**	**106.7%**	**(95.9%)**
Cash/cash equivalents at the year begin:	(13 586)	(11 551)	67 015	(493.3%)	60 210	(443.2%)	62 605	(542.0%)	67 015	(580.2%)	(90 079)	(2 475.5%)	(169.5%)
Cash/cash equivalents at the year end:	**15 881**	**72 395**	**60 210**	**379.1%**	**62 605**	**394.2%**	**67 155**	**92.8%**	**67 155**	**92.8%**	**19 566**	**19.8%**	**243.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -I Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 688	2.8%	7 842	2.9%	4 614	1.7%	254 610	92.7%	274 754	32.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 390	7.5%	6 131	4.9%	4 200	3.3%	106 210	84.3%	125 931	14.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 375	4.1%	6 589	4.2%	4 373	2.8%	138 115	88.8%	155 451	18.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 104	2.7%	2 685	2.4%	2 466	2.2%	104 830	92.7%	113 085	13.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 466	2.1%	2 092	1.8%	1 964	1.7%	109 730	94.4%	116 252	13.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	128	2%	195	.3%	100	.1%	67 637	99.4%	68 061	8.0%	-	-	-
Total By Income Source	**29 151**	**3.4%**	**25 533**	**3.0%**	**17 719**	**2.1%**	**781 131**	**91.5%**	**853 534**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	3 472	5.2%	3 797	5.7%	3 367	5.1%	55 638	84.0%	66 275	7.8%	-	-	-
Commercial	12 003	6.1%	9 481	4.8%	4 816	2.4%	171 007	86.7%	197 307	23.1%	-	-	-
Households	10 429	1.9%	10 007	1.8%	7 568	1.4%	522 255	94.9%	550 259	64.5%	-	-	-
Other	3 247	8.2%	2 248	5.7%	1 967	5.0%	32 230	81.2%	39 692	4.7%	-	-	-
Total By Customer Group	**29 151**	**3.4%**	**25 533**	**3.0%**	**17 719**	**2.1%**	**781 131**	**91.5%**	**853 534**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	65 135	9.4%	31 271	4.5%	35 884	5.2%	561 871	80.9%	694 161	98.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 742	100.0%	-	-	-	-	-	-	2 742	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 093	100.0%	-	-	-	-	-	-	3 093	.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 155	100.0%	-	-	-	-	-	-	6 155	.9%
Auditor-General	670	100.0%	-	-	-	-	-	-	670	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**77 796**	**11.0%**	**31 271**	**4.4%**	**35 884**	**5.1%**	**561 871**	**79.5%**	**706 821**	**100.0%**

Contact Details

Municipal Manager	Mr TC Taetsane	058 718 3767
Financial Manager	Mr Moratwe Mofokeng	058 718 3708

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Operating Revenue and Expenditure													
Operating Revenue	**109 886**	**111 679**	**38 354**	**34.9%**	**32 315**	**29.4%**	**34 234**	**30.7%**	**104 903**	**93.9%**	**23 493**	**78.5%**	**45.7%**
Property rates	7 886	7 802	8 310	105.4%	1 470	18.6%	8 211	105.2%	17 991	230.6%	663	147.9%	1 139.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 785	7 724	640	4.6%	1 780	12.9%	1 740	22.5%	4 160	53.9%	1 274	43.5%	36.6%
Service charges - water revenue	6 533	8 790	705	10.8%	2 313	35.4%	1 479	16.8%	4 497	51.2%	1 101	17.5%	34.3%
Service charges - sanitation revenue	7 145	7 145	649	9.1%	2 293	32.1%	1 482	20.7%	4 424	61.9%	1 749	61.2%	(15.3%)
Service charges - refuse revenue	5 814	5 819	643	11.1%	2 220	38.2%	1 525	26.2%	4 387	75.4%	1 712	56.5%	(10.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 393	1 308	(195)	(14.0%)	437	31.4%	91	7.0%	333	25.5%	79	15.4%	14.9%
Interest earned - external investments	543	232	(12)	(2.3%)	41	7.5%	119	51.3%	147	63.6%	219	50.9%	(45.6%)
Interest earned - outstanding debtors	574	9 856	845	147.2%	2 673	465.7%	1 919	19.5%	5 437	55.2%	1 813	85.4%	5.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	67	66	5	7.5%	11	16.5%	22	33.4%	38	57.7%	13	14.7%	72.7%
Licences and permits	23	23	2	7.8%	2	9.5%	5	19.9%	9	37.2%	1	34.3%	238.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	63 099	62 266	26 240	41.6%	18 909	30.0%	16 855	27.1%	62 004	99.6%	14 826	95.6%	13.7%
Other own revenue	3 024	649	524	17.3%	167	5.5%	785	120.9%	1 476	227.3%	43	5.5%	1 736.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**106 913**	**111 671**	**22 220**	**20.8%**	**34 851**	**32.6%**	**29 196**	**26.1%**	**86 267**	**77.3%**	**24 543**	**63.2%**	**19.0%**
Employee related costs	51 529	48 814	11 541	22.4%	11 934	23.2%	11 707	24.0%	35 181	72.1%	11 462	73.8%	2.1%
Remuneration of councillors	5 190	5 111	1 131	21.8%	1 131	21.8%	1 131	22.1%	3 394	66.4%	1 129	73.3%	.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	12	2.5%	(100.0%)
Bulk purchases	15 619	17 706	2 521	16.1%	6 390	40.9%	3 936	22.2%	12 846	72.6%	3 593	84.5%	9.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 200	1 772	1 120	26.7%	686	16.3%	1 205	68.0%	3 011	170.0%	666	112.5%	81.0%
Transfers and grants	-	-	1 391	-	3 797	-	-	-	5 188	-	-	-	-
Other expenditure	30 375	38 267	4 516	14.9%	10 913	35.9%	11 217	29.3%	26 646	69.6%	7 683	61.6%	46.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 973**	**9**	**16 133**		**(2 536)**		**5 038**		**18 636**		**(1 050)**		
Transfers recognised - capital	-	-	-	-	-	-	2 867	-	2 867	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 973**	**9**	**16 133**		**(2 536)**		**7 905**		**21 503**		**(1 050)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 973**	**9**	**16 133**		**(2 536)**		**7 905**		**21 503**		**(1 050)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 973**	**9**	**16 133**		**(2 536)**		**7 905**		**21 503**		**(1 050)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 973**	**9**	**16 133**		**(2 536)**		**7 905**		**21 503**		**(1 050)**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Capital Revenue and Expenditure													
Source of Finance	**-**	**48 246**	**5 941**	**-**	**9 943**	**-**	**3 751**	**7.8%**	**19 635**	**40.7%**	**20 962**	**80.1%**	**(82.1%)**
National Government	-	47 796	5 941	-	9 943	-	3 743	7.8%	19 627	41.1%	20 948	76.3%	(82.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**47 796**	**5 941**	**-**	**9 943**	**-**	**3 743**	**7.8%**	**19 627**	**41.1%**	**20 948**	**82.0%**	**(82.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	450	-	-	-	-	8	1.8%	8	1.8%	14	23.7%	(43.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**48 246**	**5 941**	**-**	**9 943**	**-**	**3 751**	**7.8%**	**19 635**	**40.7%**	**20 962**	**80.1%**	**(82.1%)**
Governance and Administration	**-**	**450**	**-**	**-**	**-**	**-**	**8**	**1.8%**	**8**	**1.8%**	**-**	**3.9%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	2.8%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	450	-	-	-	-	8	1.8%	8	1.8%	-	-	(100.0%)
Community and Public Safety	**-**	**3 119**	**-**	**-**	**396**	**-**	**233**	**7.5%**	**629**	**20.2%**	**640**	**51.1%**	**(63.5%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	3 119	-	-	396	-	233	7.5%	629	20.2%	640	49.5%	(63.5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**19 311**	**1 979**	**-**	**5 210**	**-**	**3 510**	**18.2%**	**10 698**	**55.4%**	**2 607**	**95.1%**	**34.6%**
Planning and Development	-	1 040	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	18 272	1 979	-	5 210	-	3 510	19.2%	10 698	58.6%	2 607	92.7%	34.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**25 365**	**3 962**	**-**	**4 337**	**-**	**-**	**-**	**8 299**	**32.7%**	**17 715**	**86.4%**	**(100.0%)**
Electricity	-	8 000	-	-	-	-	-	-	-	-	-	-	-
Water	-	10 615	3 962	-	4 337	-	-	-	8 299	78.2%	17 701	85.9%	(100.0%)
Waste Water Management	-	6 750	-	-	-	-	-	-	-	-	14	85.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**170 236**	**147 988**	**43 065**	**25.3%**	**48 697**	**28.6%**	**34 408**	**23.3%**	**126 169**	**85.3%**	**38 436**	**88.1%**	**(10.5%)**
Ratepayers and other	**39 014**	**37 599**	**6 079**	**15.6%**	**8 066**	**20.7%**	**9 589**	**25.5%**	**23 734**	**63.1%**	**9 392**	**63.4%**	**2.1%**
Government - operating	63 099	62 266	26 220	41.6%	18 909	30.0%	15 797	25.4%	60 926	97.8%	14 827	97.0%	6.5%
Government - capital	67 006	47 006	10 766	16.1%	21 721	32.4%	9 021	19.2%	41 509	88.3%	14 217	98.9%	(36.5%)
Interest	1 117	1 117	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**107 121**	**(111 822)**	**(36 770)**	**(34.3%)**	**(28 583)**	**(26.7%)**	**(23 786)**	**21.3%**	**(89 139)**	**79.7%**	**(24 858)**	**(75.1%)**	**(4.3%)**
Suppliers and employees	72 262	(76 138)	(36 610)	(50.7%)	(28 437)	(39.4%)	(23 676)	31.1%	(88 722)	116.5%	(24 757)	(111.1%)	(4.4%)
Finance charges	208	(0)	(160)	(76.9%)	(147)	(70.5%)	(110)	5 520 300.0%	(417)	20 857 800.0%	(101)	(98.9%)	9.0%
Transfers and grants	34 651	(35 684)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**277 358**	**36 167**	**6 295**	**2.3%**	**20 113**	**7.3%**	**10 622**	**29.4%**	**37 030**	**102.4%**	**13 578**	**21.9%**	**(21.8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**70 746**	**(48 246)**	**(5 941)**	**(8.4%)**	**(9 948)**	**(14.1%)**	**(3 751)**	**7.8%**	**(19 641)**	**40.7%**	**(16 713)**	**(89.3%)**	**(77.6%)**
Capital assets	70 746	(48 246)	(5 941)	(8.4%)	(9 948)	(14.1%)	(3 751)	7.8%	(19 641)	40.7%	(16 713)	(89.3%)	(77.6%)
Net Cash from/(used) Investing Activities	**70 746**	**(48 246)**	**(5 941)**	**(8.4%)**	**(9 948)**	**(14.1%)**	**(3 751)**	**7.8%**	**(19 641)**	**40.7%**	**(16 713)**	**(89.3%)**	**(77.6%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(71)**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(71)	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(71)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**348 104**	**(12 079)**	**353**	**.1%**	**10 165**	**2.9%**	**6 870**	**(56.9%)**	**17 389**	**(144.0%)**	**(3 206)**	**4.7%**	**(314.3%)**
Cash/cash equivalents at the year begin:	(7 631)	4 264	(4 264)	55.9%	(3 911)	51.3%	6 254	146.7%	(4 264)	(100.0%)	18 417	49.6%	(66.0%)
Cash/cash equivalents at the year end:	**340 473**	**(7 815)**	**(3 911)**	**(1.1%)**	**6 254**	**1.8%**	**13 124**	**(167.9%)**	**13 124**	**(167.9%)**	**15 211**	**5.1%**	**(13.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(216)	(,8%)	712	2.7%	599	2.2%	25 646	95.9%	26 741	20.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	(144)	(4.1%)	229	6.4%	84	2.4%	3 376	95.2%	3 545	2.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(604)	(3.5%)	431	2.5%	278	1.6%	17 073	99.4%	17 177	12.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	(37)	(,1%)	720	2.4%	607	2.0%	28 997	95.7%	30 288	22.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	(59)	(,2%)	713	2.3%	604	1.9%	30 172	96.0%	31 429	23.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(252)	(11.6%)	21	1.0%	16	.7%	2 389	109.9%	2 174	1.6%	-	-	-
Interest on Arrear Debtor Accounts	6 220	29.3%	-	-	-	-	15 033	70.7%	21 254	16.0%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(355)	(142.9%)	21	8.4%	17	6.9%	566	227.6%	249	,2%	-	-	-
Total By Income Source	**4 553**	**3.4%**	**2 846**	**2.1%**	**2 205**	**1.7%**	**123 252**	**92.8%**	**132 856**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	(10)	(,6%)	46	2.6%	50	2.8%	1 673	95.1%	1 760	1.3%	-	-	-
Commercial	(104)	(2.1%)	344	7.1%	152	3.1%	4 482	92.0%	4 875	3.7%	-	-	-
Households	4 598	3.8%	2 334	1.9%	1 952	1.6%	113 448	92.7%	122 332	92.1%	-	-	-
Other	69	1.8%	121	3.1%	52	1.3%	3 648	93.8%	3 889	2.9%	-	-	-
Total By Customer Group	**4 553**	**3.4%**	**2 846**	**2.1%**	**2 205**	**1.7%**	**123 252**	**92.8%**	**132 856**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	1 431	5.0%	1 377	4.8%	25 931	90.2%	28 739	37.3%
Bulk Water	-	-	1 187	2.9%	-	-	39 372	97.1%	40 559	52.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	266	4.5%	2 502	42.2%	509	8.6%	2 657	44.8%	5 934	7.7%
Auditor-General	-	-	-	-	-	-	1 845	100.0%	1 845	2.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**266**	**.3%**	**5 120**	**6.6%**	**1 887**	**2.4%**	**69 805**	**90.6%**	**77 077**	**100.0%**

Contact Details

Municipal Manager	Mr BW Kannemeyer	058 913 8300
Financial Manager	Mr S Nyapudi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**218 108**	**218 108**	**59 215**	**27.1%**	**52 569**	**24.1%**	**29 579**	**13.6%**	**141 364**	**64.8%**	**71 814**	**69.1%**	**(58.8%)**
Property rates	16 086	16 086	13 067	81.2%	(4)	-	(655)	(4.1%)	12 408	77.1%	(25)	61.6%	2 514.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 977	34 977	8 305	23.7%	1 415	4.0%	6 876	19.7%	16 596	47.4%	37 837	153.4%	(81.8%)
Service charges - water revenue	36 320	36 320	24 467	67.4%	17 518	48.2%	10 148	27.9%	52 133	143.5%	9 191	71.1%	10.4%
Service charges - sanitation revenue	22 689	22 689	4 914	21.7%	1 476	6.5%	4 428	19.5%	10 818	47.7%	6 050	71.4%	(26.8%)
Service charges - refuse revenue	12 704	12 704	2 783	21.9%	856	6.7%	2 520	19.8%	6 158	48.5%	3 426	72.2%	(26.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 113	1 113	335	30.1%	89	8.0%	250	22.4%	673	60.5%	291	77.5%	(14.2%)
Interest earned - external investments	200	200	114	57.1%	137	68.5%	63	31.4%	314	156.9%	148	144.4%	(57.7%)
Interest earned - outstanding debtors	20 000	20 000	5 079	25.4%	1 666	8.3%	5 669	28.3%	12 413	62.1%	6 771	92.7%	(16.3%)
Dividends received	20	20	-	-	1	4.1%	-	-	1	4.1%	-	3.1%	-
Fines	150	150	16	10.9%	-	-	3	1.7%	19	12.6%	52	144.5%	(95.1%)
Licences and permits	-	-	-	-	-	-	1	-	1	-	1	-	32.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 420	73 420	-	-	29 289	39.9%	-	-	29 289	39.9%	7 897	31.4%	(100.0%)
Other own revenue	429	429	137	31.8%	126	29.4%	278	64.8%	541	126.0%	176	80.2%	57.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**212 836**	**212 836**	**38 786**	**18.2%**	**42 113**	**19.8%**	**34 543**	**16.2%**	**115 442**	**54.2%**	**37 648**	**46.1%**	**(8.2%)**
Employee related costs	71 968	71 968	16 530	23.0%	16 180	22.5%	16 544	23.0%	49 254	68.4%	15 356	70.5%	7.7%
Remuneration of councillors	5 715	5 715	1 079	18.9%	1 024	17.9%	1 120	19.6%	3 222	56.4%	1 009	69.2%	11.0%
Debt impairment	20 090	20 090	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 991	11 991	-	-	-	-	-	-	-	-	-	-	-
Finance charges	512	512	-	-	57	11.1%	-	-	57	11.1%	449	56.7%	(100.0%)
Bulk purchases	33 647	33 647	11 551	34.3%	4 568	13.6%	8 717	25.9%	24 837	73.8%	4 201	60.2%	107.5%
Other Materials	8 400	8 400	1 383	16.5%	679	8.1%	393	4.7%	2 455	29.2%	2 003	38.1%	(80.4%)
Contracted services	-	-	1 786	-	4 732	-	1 213	-	7 731	-	2 790	-	(56.5%)
Transfers and grants	-	-	468	-	10 098	-	760	-	11 325	-	6 592	-	(88.5%)
Other expenditure	60 513	60 513	5 990	9.9%	4 776	7.9%	5 795	9.6%	16 561	27.4%	5 247	18.4%	10.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 272**	**5 272**	**20 429**		**10 456**		**(4 963)**		**25 921**		**34 167**		
Transfers recognised - capital	-	-	-	-	7 996	-	-	-	7 996	-	8 075	54.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	3 506	3 506	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 777**	**8 777**	**20 429**		**18 451**		**(4 963)**		**33 917**		**42 242**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**8 777**	**8 777**	**20 429**		**18 451**		**(4 963)**		**33 917**		**42 242**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 777**	**8 777**	**20 429**		**18 451**		**(4 963)**		**33 917**		**42 242**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 777**	**8 777**	**20 429**		**18 451**		**(4 963)**		**33 917**		**42 242**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**74 435**	**74 435**	**3 733**	**5.0%**	**4 249**	**5.7%**	**5 452**	**7.3%**	**13 434**	**18.0%**	**5 502**	**89.4%**	**(.9%)**
National Government	64 998	64 998	3 660	5.6%	4 100	6.3%	5 267	8.1%	13 027	20.0%	4 014	94.9%	31.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 998**	**64 998**	**3 660**	**5.6%**	**4 100**	**6.3%**	**5 267**	**8.1%**	**13 027**	**20.0%**	**4 014**	**78.4%**	**31.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 437	9 437	73	.8%	149	1.6%	185	2.0%	406	4.3%	1 487	318.9%	(87.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**74 435**	**74 435**	**3 733**	**5.0%**	**4 249**	**5.7%**	**5 452**	**7.3%**	**13 434**	**18.0%**	**5 502**	**89.4%**	**(.9%)**
Governance and Administration	**2 823**	**2 823**	**20**	**.7%**	**6**	**.2%**	**37**	**1.3%**	**62**	**2.2%**	**110**	**75.6%**	**(66.7%)**
Executive & Council	623	623	-	-	6	.9%	-	-	6	.9%	(12)	231.7%	(100.0%)
Budget & Treasury Office	200	200	20	9.9%	-	-	37	18.3%	56	28.2%	122	-	(70.0%)
Corporate Services	2 000	2 000	-	-	-	-	-	-	-	-	-	.4%	-
Community and Public Safety	**8 817**	**8 817**	**1 095**	**12.4%**	**702**	**8.0%**	**1 124**	**12.8%**	**2 921**	**33.1%**	**9**	**42.4%**	**12 436.9%**
Community & Social Services	8 307	8 307	-	-	702	8.5%	1 124	13.5%	1 827	22.0%	9	-	12 436.9%
Sport And Recreation	-	-	1 095	-	-	-	-	-	1 095	-	-	-	-
Public Safety	510	510	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 595**	**34 595**	**1 008**	**2.9%**	**3 278**	**9.5%**	**1 722**	**5.0%**	**6 008**	**17.4%**	**194**	**69.0%**	**786.0%**
Planning and Development	364	364	-	-	-	-	7	1.9%	7	1.9%	-	-	(100.0%)
Road Transport	34 231	34 231	1 008	2.9%	3 278	9.6%	1 715	5.0%	6 001	17.5%	194	-	782.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 200**	**28 200**	**1 610**	**5.7%**	**263**	**.9%**	**2 570**	**9.1%**	**4 442**	**15.8%**	**5 189**	**93.7%**	**(50.5%)**
Electricity	11 000	11 000	1 458	13.3%	-	-	558	5.1%	2 016	18.3%	1 278	58.0%	(56.4%)
Water	14 400	14 400	19	.1%	263	1.8%	2 012	14.0%	2 294	15.9%	611	551.7%	229.2%
Waste Water Management	800	800	133	16.6%	-	-	-	-	133	16.6%	3 300	91.7%	(100.0%)
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**229**	**229**	**59 552**	**26 040.0%**	**40 057**	**17 515.4%**	**28 497**	**12 460.8%**	**128 107**	**56 016.1%**	**22 158**	**56.6%**	**28.6%**
Ratepayers and other	**104**	**104**	**22 269**	**21 321.4%**	**13 992**	**13 396.3%**	**18 059**	**17 290.3%**	**54 320**	**52 008.0%**	**21 709**	**45.5%**	**(16.8%)**
Government - operating	72	72	29 819	41 646.6%	25 122	35 086.0%	300	419.0%	55 241	77 151.7%	300	68.0%	-
Government - capital	34	34	7 350	21 803.0%	801	2 376.1%	10 020	29 722.9%	18 171	53 902.0%	-	101.4%	(100.0%)
Interest	19	19	114	603.5%	142	749.4%	119	626.9%	375	1 979.8%	148	1.4%	(20.1%)
Dividends	0	0	-	-	1	4 055.0%	-	-	1	4 055.0%	-	3.1%	-
Payments	**(193)**	**(193)**	**(51 204)**	**26 565.3%**	**(31 961)**	**16 581.9%**	**(27 604)**	**14 321.5%**	**(110 769)**	**57 468.7%**	**(22 891)**	**60.1%**	**20.6%**
Suppliers and employees	(192)	(192)	(51 204)	26 636.0%	(31 904)	16 596.3%	(27 604)	14 359.7%	(110 711)	57 592.0%	(22 891)	60.4%	20.6%
Finance charges	(1)	(1)	-	-	(57)	11 188.9%	-	-	(57)	11 188.9%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36**	**36**	**8 349**	**23 223.5%**	**8 096**	**22 520.2%**	**893**	**2 484.5%**	**17 338**	**48 228.2%**	**(734)**	**46.9%**	**(221.8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**(4 664)**	**-**	**7 573**	**-**	**3 444**	**-**	**6 352**	**-**	**6 072**	**-**	**(43.3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(10 561)	-	7 573	-	3 444	-	456	-	6 072	-	(43.3%)
Decrease (increase) in non-current investments	-	-	5 897	-	-	-	-	-	5 897	-	-	-	-
Payments	**(37)**	**(37)**	**(3 733)**	**10 030.3%**	**(5 994)**	**16 105.2%**	**(6 072)**	**16 315.6%**	**(15 798)**	**42 451.1%**	**(6 270)**	**92.8%**	**(3.2%)**
Capital assets	(37)	(37)	(3 733)	10 030.3%	(5 994)	16 105.2%	(6 072)	16 315.6%	(15 798)	42 451.1%	(6 270)	92.8%	(3.2%)
Net Cash from/(used) Investing Activities	**(37)**	**(37)**	**(8 397)**	**22 563.7%**	**1 579**	**(4 243.7%)**	**(2 628)**	**7 062.0%**	**(9 446)**	**25 382.0%**	**(198)**	**96.8%**	**1 227.9%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**40**	**-**	**-**	**-**	**40**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	40	-	-	-	40	-	-	-	-
Payments	**(1)**	**(1)**	**-**	**-**	**(24)**	**1 783.8%**	**-**	**-**	**(24)**	**1 783.8%**	**-**	**-**	**-**
Repayment of borrowing	(1)	(1)	-	-	(24)	1 783.8%	-	-	(24)	1 783.8%	-	-	-
Net Cash from/(used) Financing Activities	**(1)**	**(1)**	**-**	**-**	**16**	**(1 225.7%)**	**-**	**-**	**16**	**(1 225.7%)**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3)**	**(3)**	**(48)**	**1 849.8%**	**9 692**	**(371 616.6%)**	**(1 735)**	**66 523.6%**	**7 909**	**(303 243.1%)**	**(932)**	**(2.7%)**	**86.2%**
Cash/cash equivalents at the year begin:	0	0	609	315 473.1%	561	290 476.2%	10 252	5 312 113.5%	609	315 473.1%	145	40.6%	6 948.1%
Cash/cash equivalents at the year end:	**(2)**	**(2)**	**561**	**(23 214.0%)**	**10 252**	**(424 529.2%)**	**8 517**	**(352 689.2%)**	**8 517**	**(352 689.2%)**	**(786)**	**(2.5%)**	**(1 183.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -I Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 899	5.7%	4 217	4.0%	3 134	3.0%	91 054	87.3%	104 304	34.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 868	9.0%	1 061	5.1%	1 050	5.0%	16 887	80.9%	20 866	6.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	731	3.0%	669	2.8%	628	2.6%	22 167	91.6%	24 196	7.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 117	2.3%	2 081	2.3%	2 037	2.2%	85 301	93.2%	91 537	30.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 143	2.4%	1 113	2.3%	1 093	2.3%	44 618	93.0%	47 967	15.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.7%	1	.7%	1	.7%	114	98.0%	116	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	113	.7%	148	.9%	123	.8%	15 332	97.6%	15 717	5.2%	-	-	-
Total By Income Source	**11 873**	**3.9%**	**9 291**	**3.0%**	**8 066**	**2.6%**	**275 473**	**90.4%**	**304 703**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	475	7.0%	342	5.0%	386	5.7%	5 577	82.2%	6 780	2.2%	-	-	-
Commercial	1 707	18.5%	300	3.2%	315	3.4%	6 909	74.8%	9 231	3.0%	-	-	-
Households	9 691	3.4%	8 649	3.0%	7 365	2.6%	262 973	91.1%	288 677	94.7%	-	-	-
Other	0	1.6%	0	1.6%	0	1.6%	14	95.3%	15	-	-	-	-
Total By Customer Group	**11 873**	**3.9%**	**9 291**	**3.0%**	**8 066**	**2.6%**	**275 473**	**90.4%**	**304 703**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 953	7.2%	2 868	7.0%	2 705	6.6%	32 603	79.3%	41 130	84.4%
Bulk Water	41	7.1%	37	6.4%	-	-	509	86.6%	588	1.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 453	100.0%	1 453	3.0%
Trade Creditors	13	2.7%	24	5.0%	230	48.2%	211	44.2%	478	1.0%
Auditor-General	-	-	219	12.2%	422	23.5%	1 156	64.4%	1 797	3.7%
Other	228	6.9%	370	11.3%	472	14.4%	2 214	67.4%	3 284	6.7%
Total	**3 235**	**6.6%**	**3 518**	**7.2%**	**3 830**	**7.9%**	**38 146**	**78.3%**	**48 728**	**100.0%**

Contact Details

Municipal Manager	Mr SM Selepe	051 924 0654
Financial Manager	Mr KD Matsie	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**95 026**	**128 577**	**39 707**	**41.8%**	**33 046**	**34.8%**	**24 518**	**19.1%**	**97 271**	**75.7%**	**21 244**	**96.2%**	**15.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 970	2 544	661	33.6%	611	31.0%	546	21.5%	1 818	71.5%	606	93.8%	(10.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 297	98 065	38 998	42.3%	32 373	35.1%	23 933	24.4%	95 304	97.2%	20 620	97.1%	16.1%
Other own revenue	759	27 968	48	6.3%	62	8.1%	39	.1%	148	.5%	17	6.4%	122.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**87 971**	**122 219**	**24 408**	**27.7%**	**26 776**	**30.4%**	**27 594**	**22.6%**	**78 778**	**64.5%**	**23 541**	**66.3%**	**17.2%**
Employee related costs	45 688	46 668	11 371	24.9%	12 758	27.9%	11 272	24.2%	35 400	75.9%	10 660	74.4%	5.7%
Remuneration of councillors	7 904	8 441	2 135	27.0%	2 393	30.3%	2 245	26.6%	6 772	80.2%	2 611	79.3%	(14.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 452	1 751	-	-	-	-	-	-	-	-	-	-	-
Finance charges	70	-	12	16.7%	21	30.3%	17	-	50	-	13	50.2%	28.4%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	730	1 480	404	55.3%	288	39.5%	328	22.2%	1 020	68.9%	189	88.0%	73.7%
Contracted services	1 700	1 398	1 221	71.8%	200	11.8%	(18)	(1.3%)	1 402	100.3%	-	43.8%	(100.0%)
Transfers and grants	-	20 371	2 243	-	3 207	-	3 403	16.7%	8 853	43.5%	3 815	62.2%	(10.8%)
Other expenditure	30 428	42 109	7 023	23.1%	7 909	26.0%	10 348	24.6%	25 280	60.0%	6 253	57.2%	65.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 055**	**6 359**	**15 299**		**6 270**		**(3 077)**		**18 493**		**(2 298)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(7 055)	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(0)**	**6 359**	**15 299**		**6 270**		**(3 077)**		**18 493**		**(2 298)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(0)**	**6 359**	**15 299**		**6 270**		**(3 077)**		**18 493**		**(2 298)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(0)**	**6 359**	**15 299**		**6 270**		**(3 077)**		**18 493**		**(2 298)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(0)**	**6 359**	**15 299**		**6 270**		**(3 077)**		**18 493**		**(2 298)**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**7 055**	**6 359**	**596**	**8.4%**	**748**	**10.6%**	**537**	**8.4%**	**1 881**	**29.6%**	**777**	**23.4%**	**(30.9%)**
National Government	-	-	1	-	748	-	537	-	1 286	-	352	-	52.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**1**	**-**	**748**	**-**	**537**	**-**	**1 286**	**-**	**352**	**-**	**52.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	425	16.4%	(100.0%)
Public contributions and donations	7 055	6 359	594	8.4%	-	-	-	-	594	9.3%	-	-	-
Capital Expenditure Standard Classification	**7 055**	**6 359**	**596**	**8.4%**	**748**	**10.6%**	**537**	**8.4%**	**1 881**	**29.6%**	**777**	**23.4%**	**(30.9%)**
Governance and Administration	**1 610**	**4 113**	**282**	**17.5%**	**157**	**9.8%**	**329**	**8.0%**	**768**	**18.7%**	**238**	**24.0%**	**37.9%**
Executive & Council	440	3 185	71	16.2%	-	-	-	-	71	2.2%	276	42.8%	(100.0%)
Budget & Treasury Office	170	170	139	81.8%	-	-	-	-	139	81.8%	-	-	-
Corporate Services	1 000	757	72	7.2%	157	15.7%	329	43.4%	558	73.7%	(37)	19.0%	(982.7%)
Community and Public Safety	**5 300**	**2 150**	**314**	**5.9%**	**591**	**11.1%**	**208**	**9.7%**	**1 112**	**51.7%**	**516**	**22.8%**	**(59.7%)**
Community & Social Services	5 300	2 150	314	5.9%	591	11.1%	208	9.7%	1 112	51.7%	516	22.8%	(59.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**145**	**96**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**23**	**25.3%**	**(100.0%)**
Planning and Development	115	96	-	-	-	-	-	-	-	-	23	25.3%	(100.0%)
Road Transport	30	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**95 026**	**128 577**	**39 736**	**41.8%**	**39 755**	**41.8%**	**25 542**	**19.9%**	**105 033**	**81.7%**	**21 278**	**97.3%**	**20.0%**
Ratepayers and other	**759**	**27 968**	**77**	**10.2%**	**6 770**	**891.9%**	**1 063**	**3.8%**	**7 911**	**28.3%**	**52**	**127.6%**	**1 939.9%**
Government - operating	92 297	98 065	38 998	42.3%	32 373	35.1%	23 933	24.4%	95 304	97.2%	20 620	97.1%	16.1%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 970	2 544	661	33.6%	611	31.0%	546	21.5%	1 818	71.5%	606	93.7%	(10.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(85 830)**	**(120 468)**	**(26 157)**	**30.5%**	**(35 502)**	**41.4%**	**(27 630)**	**22.9%**	**(89 288)**	**74.1%**	**(26 728)**	**71.6%**	**3.4%**
Suppliers and employees	(85 760)	(100 026)	(23 902)	27.9%	(32 273)	37.6%	(24 210)	24.2%	(80 385)	80.4%	(22 900)	72.9%	5.7%
Finance charges	(70)	(70)	(12)	16.7%	(21)	30.3%	(17)	24.2%	(50)	71.2%	(13)	64.5%	28.4%
Transfers and grants	-	(20 371)	(2 243)	-	(3 207)	-	(3 403)	16.7%	(8 853)	43.5%	(3 815)	67.6%	(10.8%)
Net Cash from/(used) Operating Activities	**9 197**	**8 110**	**13 579**	**147.7%**	**4 253**	**46.2%**	**(2 088)**	**(25.7%)**	**15 745**	**194.1%**	**(5 449)**	**(49.5%)**	**(61.7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 055)**	**(6 359)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(7 055)	(6 359)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(7 055)**	**(6 359)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 142**	**1 751**	**13 579**	**634.1%**	**4 253**	**198.6%**	**(2 088)**	**(119.2%)**	**15 745**	**899.1%**	**(5 449)**	**(39.1%)**	**(61.7%)**
Cash/cash equivalents at the year begin:	43 314	-	-	-	13 579	31.4%	17 833	-	-	-	14 773	-	20.7%
Cash/cash equivalents at the year end:	**45 456**	**1 751**	**13 579**	**29.9%**	**17 833**	**39.2%**	**15 745**	**899.1%**	**15 745**	**899.1%**	**9 324**	**(39.1%)**	**68.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	52 552	100.0%	52 552	100.0%	-	-	(51 502)
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**52 552**	**100.0%**	**52 552**	**100.0%**	**-**	**-**	**(51 502)**
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	52 552	100.0%	52 552	100.0%	-	-	(51 502)
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**52 552**	**100.0%**	**52 552**	**100.0%**	**-**	**-**	**(51 502)**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	688	100.0%	-	-	-	-	-	-	688	4.2%
VAT (output less input)	28	100.0%	-	-	-	-	-	-	28	.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	219	55.0%	11	2.8%	168	42.2%	-	-	398	2.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	66	.4%	-	-	-	-	15 049	99.6%	15 115	93.1%
Total	**1 001**	**6.2%**	**11**	**.1%**	**168**	**1.0%**	**15 049**	**92.7%**	**16 229**	**100.0%**

Contact Details

Municipal Manager	Ms Takatso Lebenya	058 718 1036
Financial Manager	Mr HL Lebusa	058 718 1036

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**447 570**	**447 570**	**178 487**	**39.9%**	**107 952**	**24.1%**	**105 563**	**23.6%**	**392 002**	**87.6%**	**134 440**	**65.7%**	**(21.5%)**
Property rates	51 193	51 193	14 850	29.0%	10 828	21.2%	10 926	21.3%	36 604	71.5%	10 249	64.7%	6.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	250 253	250 253	63 199	25.3%	57 038	22.8%	57 235	22.9%	177 472	70.9%	52 573	69.8%	8.9%
Service charges - water revenue	87 317	87 317	19 017	21.8%	23 064	26.4%	21 375	24.5%	63 456	72.7%	16 988	56.4%	25.8%
Service charges - sanitation revenue	24 481	24 481	6 388	26.1%	6 445	26.3%	6 493	26.5%	19 327	78.9%	5 818	75.6%	11.6%
Service charges - refuse revenue	16 878	16 878	4 263	25.3%	4 286	25.4%	4 276	25.3%	12 824	76.0%	3 341	76.3%	28.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 301	3 301	551	16.7%	1 816	55.0%	767	23.2%	3 134	94.9%	902	54.3%	(14.9%)
Interest earned - external investments	530	530	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	4 000	4 000	1 526	38.2%	1 543	38.6%	1 529	38.2%	4 598	114.9%	1 305	72.0%	17.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	907	907	203	22.3%	187	20.6%	318	35.1%	707	78.0%	172	72.6%	85.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	705	705	66 220	9 392.9%	-	-	-	-	66 220	9 392.9%	41 121	62.1%	(100.0%)
Other own revenue	8 005	8 005	2 271	28.4%	2 746	34.3%	2 643	33.0%	7 659	95.7%	1 970	84.0%	34.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**573 456**	**573 456**	**110 124**	**19.2%**	**111 548**	**19.5%**	**119 967**	**20.9%**	**341 639**	**59.6%**	**71 296**	**53.8%**	**68.3%**
Employee related costs	187 363	187 363	40 520	21.6%	41 892	22.4%	40 380	21.6%	122 792	65.5%	11 694	51.8%	245.3%
Remuneration of councillors	17 412	17 412	4 089	23.5%	4 068	23.4%	4 143	23.8%	12 299	70.6%	2 125	60.1%	94.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 000	24 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	191 137	191 137	46 337	24.2%	37 996	19.9%	38 507	20.1%	122 841	64.3%	44 381	89.0%	(13.2%)
Other Materials	47 688	47 688	5 868	12.3%	7 965	16.7%	5 116	10.7%	18 949	39.7%	5 888	-	(13.1%)
Contracted services	11 540	11 540	2 244	19.4%	3 599	31.2%	5 599	48.5%	11 442	99.2%	1 170	50.8%	378.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	94 317	94 317	11 065	11.7%	16 029	17.0%	26 222	27.8%	53 316	56.5%	6 037	23.7%	334.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(125 886)**	**(125 886)**	**68 364**		**(3 596)**		**(14 405)**		**50 363**		**63 144**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(125 886)**	**(125 886)**	**68 364**		**(3 596)**		**(14 405)**		**50 363**		**63 144**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(125 886)**	**(125 886)**	**68 364**		**(3 596)**		**(14 405)**		**50 363**		**63 144**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(125 886)**	**(125 886)**	**68 364**		**(3 596)**		**(14 405)**		**50 363**		**63 144**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(125 886)**	**(125 886)**	**68 364**		**(3 596)**		**(14 405)**		**50 363**		**63 144**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**-**	**-**	**7 114**	**-**	**3 946**	**-**	**-**	**-**	**11 061**	**-**	**10 331**	**15.6%**	**(100.0%)**
National Government	-	-	7 062	-	3 692	-	-	-	10 754	-	9 586	14.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**7 062**	**-**	**3 692**	**-**	**-**	**-**	**10 754**	**-**	**9 586**	**14.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	52	-	254	-	-	-	306	-	746	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**-**	**-**	**9 104**	**-**	**8 880**	**-**	**-**	**-**	**17 983**	**-**	**10 333**	**17.1%**	**(100.0%)**
Governance and Administration	**-**	**-**	**343**	**-**	**607**	**-**	**-**	**-**	**950**	**-**	**15**	**-**	**(100.0%)**
Executive & Council	-	-	12	-	3	-	-	-	15	-	13	-	(100.0%)
Budget & Treasury Office	-	-	42	-	2	-	-	-	44	-	2	-	(100.0%)
Corporate Services	-	-	289	-	602	-	-	-	891	-	-	-	-
Community and Public Safety	**-**	**-**	**435**	**-**	**159**	**-**	**-**	**-**	**594**	**-**	**753**	**16.1%**	**(100.0%)**
Community & Social Services	-	-	25	-	27	-	-	-	52	-	-	-	-
Sport And Recreation	-	-	390	-	111	-	-	-	501	-	746	15.8%	(100.0%)
Public Safety	-	-	21	-	21	-	-	-	42	-	8	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**6 960**	**-**	**2 684**	**-**	**-**	**-**	**9 644**	**-**	**4 137**	**14.7%**	**(100.0%)**
Planning and Development	-	-	12	-	6	-	-	-	19	-	38	1.8%	(100.0%)
Road Transport	-	-	6 948	-	2 678	-	-	-	9 626	-	4 099	15.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**1 365**	**-**	**5 430**	**-**	**-**	**-**	**6 795**	**-**	**5 427**	**18.8%**	**(100.0%)**
Electricity	-	-	533	-	663	-	-	-	1 196	-	4 880	22.8%	(100.0%)
Water	-	-	409	-	1 113	-	-	-	1 522	-	-	6.9%	-
Waste Water Management	-	-	350	-	3 604	-	-	-	3 954	-	548	-	(100.0%)
Waste Management	-	-	73	-	50	-	-	-	123	-	-	5.3%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**625 413**	**625 413**	**179 892**	**28.8%**	**182 615**	**29.2%**	**168 827**	**27.0%**	**531 333**	**85.0%**	**159 674**	**76.7%**	**5.7%**
Ratepayers and other	**356 234**	**356 234**	**108 859**	**30.6%**	**116 508**	**32.7%**	**96 376**	**27.1%**	**321 743**	**90.3%**	**81 518**	**63.3%**	**18.2%**
Government - operating	171 728	171 728	70 732	41.2%	55 079	32.1%	47 668	27.8%	173 479	101.0%	61 121	118.3%	(22.0%)
Government - capital	91 938	91 938	-	-	10 660	11.6%	24 413	26.6%	35 073	38.1%	16 742	64.9%	45.8%
Interest	5 513	5 513	300	5.4%	368	6.7%	370	6.7%	1 038	18.8%	292	17.6%	26.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(528 819)**	**(528 819)**	**(168 053)**	**31.8%**	**(136 843)**	**25.9%**	**(147 963)**	**28.0%**	**(452 859)**	**85.6%**	**(131 177)**	**85.3%**	**12.8%**
Suppliers and employees	(528 819)	(528 819)	(168 053)	31.8%	(136 843)	25.9%	(147 963)	28.0%	(452 859)	85.6%	(131 177)	86.2%	12.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**96 594**	**96 594**	**11 839**	**12.3%**	**45 772**	**47.4%**	**20 863**	**21.6%**	**78 474**	**81.2%**	**28 497**	**53.4%**	**(26.8%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(101 399)**	**(101 399)**	**(9 107)**	**9.0%**	**(2 986)**	**2.9%**	**(14 471)**	**14.3%**	**(26 564)**	**26.2%**	**(12 946)**	**-**	**11.8%**
Capital assets	(101 399)	(101 399)	(9 107)	9.0%	(2 986)	2.9%	(14 471)	14.3%	(26 564)	26.2%	(12 946)	-	11.8%
Net Cash from/(used) Investing Activities	**(101 399)**	**(101 399)**	**(9 107)**	**9.0%**	**(2 986)**	**2.9%**	**(14 471)**	**14.3%**	**(26 564)**	**26.2%**	**(12 946)**	**-**	**11.8%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**31 000**	**-**	**2 000**	**-**	**24 000**	**-**	**57 000**	**-**	**10 466**	**-**	**129.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	31 000	-	2 000	-	24 000	-	57 000	-	10 466	-	129.3%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(35 000)**	**-**	**(33 085)**	**-**	**(42 000)**	**-**	**(110 085)**	**-**	**(23 000)**	**-**	**82.6%**
Repayment of borrowing	-	-	(35 000)	-	(33 085)	-	(42 000)	-	(110 085)	-	(23 000)	-	82.6%
Net Cash from/(used) Financing Activities	**-**	**-**	**(4 000)**	**-**	**(31 085)**	**-**	**(18 000)**	**-**	**(53 085)**	**-**	**(12 534)**	**-**	**43.6%**
Net Increase/(Decrease) in cash held	**(4 805)**	**(4 805)**	**(1 268)**	**26.4%**	**11 701**	**(243.5%)**	**(11 607)**	**241.6%**	**(1 174)**	**24.4%**	**3 018**	**11.7%**	**(484.7%)**
Cash/cash equivalents at the year begin:	-	-	6 677	-	5 408	-	17 110	-	6 677	-	19 585	100.0%	(12.6%)
Cash/cash equivalents at the year end:	**(4 805)**	**(4 805)**	**5 408**	**(112.6%)**	**17 110**	**(356.1%)**	**5 503**	**(114.5%)**	**5 503**	**(114.5%)**	**22 603**	**12.2%**	**(75.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 946	5.2%	4 934	3.2%	4 260	2.8%	136 098	88.8%	153 239	46.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 473	30.5%	1 668	5.4%	1 397	4.5%	18 489	59.6%	31 028	9.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 582	9.6%	1 103	4.1%	807	3.0%	22 527	83.4%	27 020	8.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 747	4.5%	1 182	3.0%	1 019	2.6%	34 827	89.8%	38 776	11.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 166	4.4%	781	3.0%	679	2.6%	23 631	90.0%	26 256	8.0%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	560	1.5%	544	1.4%	533	1.4%	36 023	95.7%	37 660	11.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	486	3.4%	664	4.7%	574	4.1%	12 378	87.8%	14 102	4.3%	-	-	-
Total By Income Source	**23 961**	**7.3%**	**10 876**	**3.3%**	**9 270**	**2.8%**	**283 975**	**86.6%**	**328 082**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	2 605	24.1%	1 367	12.7%	1 211	11.2%	5 623	52.0%	10 805	3.3%	-	-	-
Commercial	8 889	46.3%	770	4.0%	412	2.1%	9 133	47.6%	19 204	5.9%	-	-	-
Households	9 573	5.0%	6 111	3.2%	5 414	2.8%	172 189	89.1%	193 287	58.9%	-	-	-
Other	2 895	2.8%	2 628	2.5%	2 233	2.1%	97 030	92.6%	104 786	31.9%	-	-	-
Total By Customer Group	**23 961**	**7.3%**	**10 876**	**3.3%**	**9 270**	**2.8%**	**283 975**	**86.6%**	**328 082**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	14 185	100.0%	-	-	-	-	-	-	14 185	23.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	800	100.0%	-	-	-	-	-	-	800	1.3%
Trade Creditors	2 934	42.6%	920	13.3%	22	.3%	3 019	43.8%	6 896	11.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 590	9.5%	279	.7%	498	1.3%	33 578	88.5%	37 945	63.4%
Total	**21 510**	**36.0%**	**1 199**	**2.0%**	**520**	**.9%**	**36 597**	**61.2%**	**59 826**	**100.0%**

Contact Details

Municipal Manager	MS Mqwathi	056 216 9100
Financial Manager	Mr M Mokoena	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**483 685**	**484 547**	**144 122**	**29.8%**	**67 059**	**13.9%**	**161 171**	**33.3%**	**372 352**	**76.8%**	**136 170**	**95.3%**	**18.4%**
Property rates	51 297	51 297	15 872	30.9%	(812)	(1.6%)	14 874	29.0%	29 934	58.4%	11 771	65.9%	26.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	145 557	145 557	38 448	26.4%	13 487	9.3%	55 376	38.0%	107 311	73.7%	23 885	84.7%	131.8%
Service charges - water revenue	40 111	40 211	(5 601)	(14.0%)	42 971	107.1%	11 670	29.0%	49 040	122.0%	37 577	181.8%	(68.9%)
Service charges - sanitation revenue	37 057	37 057	8 581	23.2%	2 882	7.8%	8 311	22.4%	19 774	53.4%	7 818	71.8%	6.3%
Service charges - refuse revenue	35 148	35 148	8 084	23.0%	2 696	7.7%	8 041	22.9%	18 821	53.5%	7 261	77.6%	10.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 420	1 951	1 770	124.7%	(96)	(6.7%)	191	9.8%	1 866	95.6%	73	14.0%	161.9%
Interest earned - external investments	2 757	1 757	230	8.4%	12	.4%	173	9.8%	416	23.7%	393	65.7%	(56.0%)
Interest earned - outstanding debtors	2 500	2 500	9 612	384.5%	5 430	217.2%	10 277	411.1%	25 318	1 012.7%	7 111	855.1%	44.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 000	1 400	228	22.8%	(20)	(2.0%)	224	16.0%	432	30.9%	214	81.7%	5.0%
Licences and permits	1	1	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	163 765	163 765	66 357	40.5%	300	.2%	51 620	31.5%	118 277	72.2%	39 647	92.3%	30.2%
Other own revenue	3 074	3 905	541	17.6%	208	6.8%	413	10.6%	1 162	29.8%	421	151.3%	(1.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**587 461**	**587 461**	**120 461**	**20.5%**	**69 728**	**11.9%**	**81 428**	**13.9%**	**271 616**	**46.2%**	**100 715**	**73.5%**	**(19.2%)**
Employee related costs	138 928	145 144	44 853	32.3%	44 347	31.9%	44 018	30.3%	133 218	91.8%	43 801	98.1%	.5%
Remuneration of councillors	10 442	10 442	2 529	24.2%	2 529	24.2%	2 529	24.2%	7 587	72.7%	3 008	77.4%	(15.9%)
Debt impairment	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	95 000	95 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 000	3 000	1 700	56.7%	(823)	(27.4%)	213	7.1%	1 089	36.3%	800	110.3%	(73.4%)
Bulk purchases	163 401	163 401	39 281	24.0%	7 539	4.6%	18 647	11.4%	65 467	40.1%	30 721	72.9%	(39.3%)
Other Materials	10 100	10 099	5 173	51.2%	1 858	18.4%	2 065	20.4%	9 096	90.1%	4 759	-	(56.6%)
Contracted services	15 300	15 781	492	3.2%	448	2.9%	606	3.8%	1 545	9.8%	421	14.8%	43.9%
Transfers and grants	38 526	38 526	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	72 764	66 067	26 433	36.3%	13 829	19.0%	13 351	20.2%	53 613	81.1%	17 205	86.2%	(22.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(103 776)**	**(102 914)**	**23 661**		**(2 668)**		**79 743**		**100 736**		**35 455**		
Transfers recognised - capital	44 881	47 252	-	-	-	-	37 907	80.2%	37 907	80.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(58 895)**	**(55 662)**	**23 661**		**(2 668)**		**117 649**		**138 643**		**35 455**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(58 895)**	**(55 662)**	**23 661**		**(2 668)**		**117 649**		**138 643**		**35 455**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(58 895)**	**(55 662)**	**23 661**		**(2 668)**		**117 649**		**138 643**		**35 455**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(58 895)**	**(55 662)**	**23 661**		**(2 668)**		**117 649**		**138 643**		**35 455**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**66 692**	**67 672**	**14 278**	**21.4%**	**10 984**	**16.5%**	**19 831**	**29.3%**	**45 093**	**66.6%**	**12 504**	**44.4%**	**58.6%**
National Government	44 882	47 252	11 902	26.5%	8 190	18.2%	15 905	33.7%	35 997	76.2%	12 504	47.4%	27.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 882**	**47 252**	**11 902**	**26.5%**	**8 190**	**18.2%**	**15 905**	**33.7%**	**35 997**	**76.2%**	**12 504**	**47.4%**	**27.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 810	20 420	2 376	10.9%	2 794	12.8%	3 927	19.2%	9 096	44.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**66 692**	**67 672**	**14 278**	**21.4%**	**10 984**	**16.5%**	**19 831**	**29.3%**	**45 093**	**66.6%**	**12 504**	**44.4%**	**58.6%**
Governance and Administration	**7 500**	**2 500**	**396**	**5.3%**	**163**	**2.2%**	**172**	**6.9%**	**731**	**29.2%**	**138**	**10.1%**	**24.0%**
Executive & Council	5 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	1 000	375	18.8%	117	5.8%	133	13.3%	625	62.5%	-	-	(100.0%)
Corporate Services	-	-	21	-	46	-	39	-	106	-	138	-	(71.8%)
Community and Public Safety	**12 241**	**12 398**	**900**	**7.4%**	**2 782**	**22.7%**	**5 102**	**41.2%**	**8 785**	**70.9%**	**1 304**	**55.5%**	**291.4%**
Community & Social Services	6 000	-	-	-	364	6.1%	-	-	364	-	-	-	-
Sport And Recreation	5 981	8 488	900	15.1%	831	13.9%	5 102	60.1%	6 834	80.5%	1 304	55.5%	291.4%
Public Safety	260	3 910	-	-	1 587	610.2%	-	-	1 587	40.6%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 878**	**1 661**	**162**	**5.6%**	**149**	**5.2%**	**459**	**27.7%**	**771**	**46.4%**	**1 097**	**46.9%**	**(58.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 878	1 661	162	5.6%	149	5.2%	459	27.7%	771	46.4%	1 097	46.9%	(58.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**42 079**	**49 119**	**12 819**	**30.5%**	**7 890**	**18.7%**	**14 098**	**28.7%**	**34 807**	**70.9%**	**9 965**	**43.9%**	**41.5%**
Electricity	8 000	13 960	1 609	20.1%	1 547	19.3%	3 139	22.5%	6 294	45.1%	4 664	64.2%	(32.7%)
Water	12 676	21 290	5 863	46.3%	2 884	22.8%	4 040	19.0%	12 786	60.1%	4 228	62.1%	(4.5%)
Waste Water Management	12 100	13 218	5 348	44.2%	3 459	28.6%	6 919	52.3%	15 727	119.0%	1 073	22.0%	544.7%
Waste Management	9 303	650	-	-	-	-	-	-	-	-	-	-	-
Other	**1 994**	**1 994**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**449 276**	**451 258**	**140 994**	**31.4%**	**70 436**	**15.7%**	**154 831**	**34.3%**	**366 261**	**81.2%**	**129 365**	**90.4%**	**19.7%**
Ratepayers and other	**235 998**	**236 609**	**55 868**	**23.7%**	**61 383**	**26.0%**	**65 547**	**27.7%**	**182 798**	**77.3%**	**62 669**	**96.5%**	**4.6%**
Government - operating	163 765	163 765	66 357	40.5%	300	.2%	54 747	33.4%	121 404	74.1%	41 747	93.2%	31.1%
Government - capital	44 881	47 252	17 549	39.1%	7 371	16.4%	33 332	70.5%	58 252	123.3%	24 555	76.0%	35.7%
Interest	4 632	3 632	1 220	26.3%	1 382	29.8%	1 204	33.2%	3 806	104.8%	394	30.6%	205.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(422 290)**	**(425 550)**	**(124 908)**	**29.6%**	**(76 632)**	**18.1%**	**(103 404)**	**24.3%**	**(304 944)**	**71.7%**	**(86 957)**	**79.7%**	**18.9%**
Suppliers and employees	(383 764)	(391 024)	(124 908)	32.5%	(76 632)	20.0%	(103 404)	26.4%	(304 944)	78.0%	(86 957)	83.9%	18.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(38 526)	(34 526)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**26 986**	**25 708**	**16 086**	**59.6%**	**(6 197)**	**(23.0%)**	**51 427**	**200.0%**	**61 317**	**238.5%**	**42 408**	**166.4%**	**21.3%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(66 691)**	**(67 672)**	**(18 678)**	**28.0%**	**(6 870)**	**10.3%**	**(15 728)**	**23.2%**	**(41 275)**	**61.0%**	**(14 091)**	**49.7%**	**11.6%**
Capital assets	(66 691)	(67 672)	(18 678)	28.0%	(6 870)	10.3%	(15 728)	23.2%	(41 275)	61.0%	(14 091)	49.7%	11.6%
Net Cash from/(used) Investing Activities	**(66 691)**	**(67 672)**	**(18 678)**	**28.0%**	**(6 870)**	**10.3%**	**(15 728)**	**23.2%**	**(41 275)**	**61.0%**	**(14 091)**	**49.7%**	**11.6%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 000)**	**(3 000)**	**(800)**	**26.7%**	**(800)**	**26.7%**	**(800)**	**26.7%**	**(2 400)**	**80.0%**	**(800)**	**110.3%**	**-**
Repayment of borrowing	(3 000)	(3 000)	(800)	26.7%	(800)	26.7%	(800)	26.7%	(2 400)	80.0%	(800)	110.3%	-
Net Cash from/(used) Financing Activities	**(3 000)**	**(3 000)**	**(800)**	**26.7%**	**(800)**	**26.7%**	**(800)**	**26.7%**	**(2 400)**	**80.0%**	**(800)**	**(103.2%)**	**-**
Net Increase/(Decrease) in cash held	**(42 705)**	**(44 964)**	**(3 391)**	**7.9%**	**(13 867)**	**32.5%**	**34 899**	**(77.6%)**	**17 641**	**(39.2%)**	**27 518**	**(90.4%)**	**26.8%**
Cash/cash equivalents at the year begin:	46 315	46 315	14 437	31.2%	11 045	23.8%	(2 821)	(6.1%)	14 437	31.2%	55 353	100.7%	(105.1%)
Cash/cash equivalents at the year end:	**3 610**	**1 351**	**11 045**	**306.0%**	**(2 821)**	**(78.1%)**	**32 078**	**2 375.2%**	**32 078**	**2 375.2%**	**82 871**	**1 327.3%**	**(61.3%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 378	3.2%	4 540	2.3%	3 556	1.8%	182 858	92.7%	197 332	29.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	45 818	31.4%	12 718	8.7%	2 436	1.7%	84 945	58.2%	145 917	21.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 444	6.6%	2 837	4.2%	2 469	3.7%	57 456	85.5%	67 207	10.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 983	3.6%	1 985	2.4%	1 863	2.3%	75 242	91.7%	82 073	12.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 370	3.0%	2 049	2.6%	1 956	2.5%	73 072	92.0%	79 447	11.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 340	5.1%	3 396	3.3%	3 326	3.2%	91 757	88.4%	103 819	15.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 643	(17.8%)	70	(.8%)	62	(.7%)	(10 997)	119.3%	(9 222)	(1.4%)	-	-	-
Total By Income Source	**68 976**	**10.3%**	**27 596**	**4.1%**	**15 668**	**2.4%**	**554 334**	**83.2%**	**666 574**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	5 870	25.3%	1 897	8.2%	682	2.9%	14 754	63.6%	23 203	3.5%	-	-	-
Commercial	42 411	49.2%	10 266	11.9%	1 357	1.6%	32 175	37.3%	86 209	12.9%	-	-	-
Households	18 701	3.6%	14 418	2.8%	12 562	2.4%	468 507	91.1%	514 187	77.1%	-	-	-
Other	1 994	4.6%	1 015	2.4%	1 067	2.5%	38 899	90.5%	42 975	6.4%	-	-	-
Total By Customer Group	**68 976**	**10.3%**	**27 596**	**4.1%**	**15 668**	**2.4%**	**554 334**	**83.2%**	**666 574**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11 472	3.4%	12 786	3.8%	13 063	3.9%	295 733	88.8%	333 053	87.6%
Bulk Water	1 361	100.0%	-	-	-	-	-	-	1 361	.4%
PAYE deductions	1 975	9.4%	2 019	9.6%	2 108	10.1%	14 850	70.9%	20 952	5.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 148	100.0%	-	-	-	-	-	-	2 148	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 907	51.1%	3 743	21.5%	1 099	6.3%	3 695	21.2%	17 443	4.6%
Auditor-General	297	5.8%	119	2.3%	122	2.4%	4 582	89.5%	5 120	1.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	**26 159**	**6.9%**	**18 665**	**4.9%**	**16 391**	**4.3%**	**318 860**	**83.9%**	**380 076**	**100.0%**

Contact Details

Municipal Manager	Adv T Mokoena	056 816 2703
Financial Manager	Mr L Leeuw	056 816 2752

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**828 986**	**829 295**	**214 581**	**25.9%**	**190 115**	**22.9%**	**146 227**	**17.6%**	**550 923**	**66.4%**	**166 840**	**75.8%**	**(12.4%)**
Property rates	102 114	111 014	35 243	34.5%	26 495	25.9%	27 411	24.7%	89 149	80.3%	24 299	84.8%	12.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 951	219 951	49 428	22.5%	44 081	20.0%	38 771	17.6%	132 280	60.1%	40 481	65.7%	(4.2%)
Service charges - water revenue	276 185	273 185	57 928	21.0%	60 562	21.9%	56 871	20.8%	175 362	64.2%	48 030	74.5%	18.4%
Service charges - sanitation revenue	22 837	22 837	5 427	23.8%	4 927	21.6%	6 328	27.7%	16 681	73.0%	5 361	62.6%	18.0%
Service charges - refuse revenue	39 978	39 978	7 316	18.3%	8 012	20.0%	8 021	20.1%	23 349	58.4%	7 540	60.8%	6.4%
Service charges - other	9 136	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 002	5 002	1 141	22.8%	1 316	26.3%	976	19.5%	3 433	68.6%	875	78.3%	11.5%
Interest earned - external investments	2 400	1 300	459	19.1%	331	13.8%	358	27.5%	1 149	88.3%	439	68.1%	(18.4%)
Interest earned - outstanding debtors	18 600	15 300	6 219	33.4%	2 955	15.9%	2 752	18.0%	11 926	77.9%	5 239	83.0%	(47.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 023	5 023	824	16.4%	460	9.2%	395	7.9%	1 680	33.4%	3 679	74.1%	(89.3%)
Licences and permits	172	172	36	20.9%	26	14.9%	35	20.3%	96	56.1%	22	61.3%	58.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 259	116 282	48 175	40.7%	38 739	32.8%	2 061	1.8%	88 974	76.5%	28 200	101.0%	(92.7%)
Other own revenue	4 329	14 251	2 383	55.1%	2 211	51.1%	2 249	15.8%	6 843	48.0%	2 675	172.1%	(15.9%)
Gains on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	0	2.5%	(100.0%)
Operating Expenditure	**868 506**	**879 110**	**120 593**	**13.9%**	**171 612**	**19.8%**	**265 378**	**30.2%**	**557 583**	**63.4%**	**151 906**	**55.0%**	**74.7%**
Employee related costs	207 771	196 010	39 105	18.8%	37 940	18.3%	43 601	22.2%	120 646	61.6%	47 144	75.0%	(7.5%)
Remuneration of councillors	14 685	14 685	3 305	22.5%	3 392	23.1%	3 391	23.1%	10 088	68.7%	3 094	69.1%	9.6%
Debt impairment	64 300	64 300	16 075	25.0%	16 075	25.0%	16 075	25.0%	48 225	75.0%	12 000	75.0%	34.0%
Depreciation and asset impairment	62 640	50 221	-	-	-	-	43 156	85.9%	43 156	85.9%	-	-	(100.0%)
Finance charges	3 034	3 861	-	-	-	-	645	16.7%	645	16.7%	-	-	(100.0%)
Bulk purchases	318 550	318 550	44 665	14.0%	73 543	23.1%	81 974	25.7%	200 182	62.8%	60 163	56.2%	36.3%
Other Materials	30 685	27 232	825	2.7%	4 554	14.8%	5 853	21.5%	11 232	41.2%	4 460	16.7%	31.2%
Contracted services	29 660	87 646	5 190	17.5%	11 640	39.2%	50 511	57.6%	67 341	76.8%	4 273	67.3%	1 082.2%
Transfers and grants	40 388	31 757	-	-	-	-	4 050	12.8%	4 050	12.8%	-	-	(100.0%)
Other expenditure	96 792	84 847	11 429	11.8%	24 468	25.3%	16 122	19.0%	52 018	61.3%	20 772	73.6%	(22.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39 520)**	**(49 815)**	**93 987**		**18 503**		**(119 151)**		**(6 660)**		**14 934**		
Transfers recognised - capital	60 731	52 708	-	-	-	-	-	-	-	-	167	4.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 211**	**2 893**	**93 987**		**18 503**		**(119 151)**		**(6 660)**		**15 100**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21 211**	**2 893**	**93 987**		**18 503**		**(119 151)**		**(6 660)**		**15 100**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 211**	**2 893**	**93 987**		**18 503**		**(119 151)**		**(6 660)**		**15 100**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 211**	**2 893**	**93 987**		**18 503**		**(119 151)**		**(6 660)**		**15 100**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2013/14 to Q3 of 2014/15
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**136 861**	**78 265**	**4 592**	**3.4%**	**7 963**	**5.8%**	**14 109**	**18.0%**	**26 664**	**34.1%**	**14 736**	**23.8%**	**(4.3%)**
National Government	75 731	66 042	4 348	5.7%	7 825	10.3%	14 093	21.3%	26 266	39.8%	14 632	31.7%	(3.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**75 731**	**66 042**	**4 348**	**5.7%**	**7 825**	**10.3%**	**14 093**	**21.3%**	**26 266**	**39.8%**	**14 632**	**31.7%**	**(3.7%)**
Borrowing	45 400	7 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 730	5 223	244	1.6%	138	.9%	16	.3%	399	7.6%	104	7.3%	(84.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**136 861**	**78 265**	**4 592**	**3.4%**	**7 963**	**5.8%**	**14 109**	**18.0%**	**26 664**	**34.1%**	**14 736**	**23.8%**	**(4.3%)**
Governance and Administration	**24 400**	**15 568**	**3**	**-**	**138**	**.6%**	**(109)**	**(.7%)**	**32**	**.2%**	**50**	**3.4%**	**(317.8%)**
Executive & Council	1 700	538	3	.2%	-	-	(0)	(.1%)	2	.5%	50	126.4%	(100.7%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	22 700	15 030	-	-	138	.6%	(109)	(.7%)	29	.2%	-	-	(100.0%)
Community and Public Safety	**12 692**	**100**	**-**	**-**	**-**	**-**	**46**	**46.4%**	**46**	**46.4%**	**1 135**	**17.0%**	**(95.9%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	42	61.3%	(100.0%)
Sport And Recreation	12 692	100	-	-	-	-	46	46.4%	46	46.4%	1 093	16.1%	(95.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 700**	**7 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**12**	**11.2%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 700	7 000	-	-	-	-	-	-	-	-	12	11.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 069**	**55 597**	**4 589**	**7.5%**	**7 825**	**12.8%**	**14 172**	**25.5%**	**26 586**	**47.8%**	**13 539**	**26.8%**	**4.7%**
Electricity	17 200	11 275	4 589	26.7%	1 003	5.8%	578	5.1%	6 170	54.7%	4 944	28.6%	(88.3%)
Water	15 200	4 010	-	-	2 610	17.2%	1 329	33.1%	3 939	98.2%	3 475	22.0%	(61.8%)
Waste Water Management	27 619	40 262	-	-	4 213	15.3%	12 226	30.4%	16 439	40.8%	5 120	27.3%	138.8%
Waste Management	1 050	50	-	-	-	-	38	76.8%	38	76.8%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**832 648**	**814 433**	**194 435**	**23.4%**	**165 169**	**19.8%**	**171 673**	**21.1%**	**531 276**	**65.2%**	**155 201**	**88.5%**	**10.6%**
Ratepayers and other	**634 518**	**630 373**	**125 096**	**19.7%**	**128 539**	**20.3%**	**135 199**	**21.4%**	**388 834**	**61.7%**	**120 002**	**86.1%**	**12.7%**
Government - operating	118 259	117 948	49 412	41.8%	35 630	30.1%	1 406	1.2%	86 447	73.3%	28 230	120.5%	(95.0%)
Government - capital	60 731	51 042	18 844	31.0%	-	-	34 295	67.2%	53 139	104.1%	6 046	61.7%	467.2%
Interest	19 140	15 070	1 083	5.7%	1 000	5.2%	773	5.1%	2 856	18.9%	923	109.4%	(16.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(708 110)**	**(732 809)**	**(185 189)**	**26.2%**	**(143 865)**	**20.3%**	**(172 703)**	**23.6%**	**(501 757)**	**68.5%**	**(156 240)**	**100.6%**	**10.5%**
Suppliers and employees	(664 687)	(700 277)	(181 180)	27.3%	(137 902)	20.7%	(166 826)	23.8%	(485 908)	69.4%	(150 107)	105.8%	11.1%
Finance charges	(3 034)	(774)	-	-	(347)	11.4%	-	-	(347)	44.9%	(302)	43.3%	(100.0%)
Transfers and grants	(40 389)	(31 757)	(4 009)	9.9%	(5 615)	13.9%	(5 877)	18.5%	(15 501)	48.8%	(5 831)	47.1%	.8%
Net Cash from/(used) Operating Activities	**124 538**	**81 624**	**9 247**	**7.4%**	**21 304**	**17.1%**	**(1 030)**	**(1.3%)**	**29 520**	**36.2%**	**(1 039)**	**(3.9%)**	**(.9%)**
Cash Flow from Investing Activities													
Receipts	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(136 861)**	**(78 265)**	**(6 580)**	**4.8%**	**(429)**	**.3%**	**(14 109)**	**18.0%**	**(21 119)**	**27.0%**	**(14 736)**	**30.5%**	**(4.3%)**
Capital assets	(136 861)	(78 265)	(6 580)	4.8%	(429)	.3%	(14 109)	18.0%	(21 119)	27.0%	(14 736)	30.5%	(4.3%)
Net Cash from/(used) Investing Activities	**(131 861)**	**(73 265)**	**(6 580)**	**5.0%**	**(429)**	**.3%**	**(14 109)**	**19.3%**	**(21 119)**	**28.8%**	**(14 736)**	**32.1%**	**(4.3%)**
Cash Flow from Financing Activities													
Receipts	**45 400**	**7 000**	**729**	**1.6%**	**571**	**1.3%**	**532**	**7.6%**	**1 832**	**26.2%**	**388**	**54.0%**	**37.1%**
Short term loans	400	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	45 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	729	-	571	-	532	-	1 832	-	388	54.0%	37.1%
Payments	**(6 019)**	**(2 319)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3 118)**	**13.3%**	**(100.0%)**
Repayment of borrowing	(6 019)	(2 319)	-	-	-	-	-	-	-	-	(3 118)	13.3%	(100.0%)
Net Cash from/(used) Financing Activities	**39 381**	**4 681**	**729**	**1.9%**	**571**	**1.5%**	**532**	**11.4%**	**1 832**	**39.1%**	**(2 730)**	**8.1%**	**(119.5%)**
Net Increase/(Decrease) in cash held	**32 058**	**13 040**	**3 395**	**10.6%**	**21 446**	**66.9%**	**(14 608)**	**(112.0%)**	**10 233**	**78.5%**	**(18 506)**	**82.1%**	**(21.1%)**
Cash/cash equivalents at the year begin:	(30 141)	26 129	(9 191)	30.5%	(5 796)	19.2%	15 650	59.9%	(9 191)	(35.2%)	(11 077)	54.5%	(241.3%)
Cash/cash equivalents at the year end:	**1 917**	**39 169**	**(5 796)**	**(302.4%)**	**15 650**	**816.4%**	**1 042**	**2.7%**	**1 042**	**2.7%**	**(29 583)**	**89.8%**	**(103.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	25 657	6.5%	19 384	4.9%	11 513	2.9%	338 054	85.7%	394 608	53.8%	1 712	.4%	21 798
Trade and Other Receivables from Exchange Transactions - Electric	6 653	12.6%	6 871	13.0%	1 700	3.2%	37 752	71.3%	52 976	7.2%	940	1.8%	9 934
Receivables from Non-exchange Transactions - Property Rates	7 485	11.1%	4 486	6.7%	3 262	4.8%	52 137	77.4%	67 370	9.2%	3 668	5.4%	16 493
Receivables from Exchange Transactions - Waste Water Manageme	1 675	6.3%	1 147	4.3%	926	3.5%	22 780	85.9%	26 528	3.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 080	6.3%	1 609	4.9%	1 070	3.2%	28 400	85.6%	33 159	4.5%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	958	1.0%	902	.9%	942	1.0%	95 100	97.1%	97 902	13.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	790	1.3%	660	1.1%	735	1.2%	58 326	96.4%	60 510	8.3%	-	-	-
Total By Income Source	**45 297**	**6.2%**	**35 059**	**4.8%**	**20 147**	**2.7%**	**632 550**	**86.3%**	**733 052**	**100.0%**	**6 320**	**.9%**	**48 225**
Debtors Age Analysis By Customer Group													
Organs of State	1 723	8.7%	1 036	5.2%	573	2.9%	16 426	83.1%	19 758	2.7%	-	-	-
Commercial	17 534	20.7%	11 306	13.4%	4 230	5.0%	51 526	60.9%	84 596	11.5%	-	-	-
Households	26 040	4.1%	22 716	3.6%	15 344	2.4%	564 598	89.8%	628 698	85.8%	6 320	1.0%	48 225
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**45 297**	**6.2%**	**35 059**	**4.8%**	**20 147**	**2.7%**	**632 550**	**86.3%**	**733 052**	**100.0%**	**6 320**	**.9%**	**48 225**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	12 235	47.2%	11 863	45.8%	1 809	7.0%	-	-	25 907	23.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 434	7.9%	9 133	11.3%	2 724	3.4%	62 873	77.5%	81 163	74.6%
Auditor-General	112	6.2%	178	9.9%	667	37.3%	834	46.5%	1 791	1.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**18 780**	**17.3%**	**21 173**	**19.5%**	**5 201**	**4.8%**	**63 706**	**58.5%**	**108 861**	**100.0%**

Contact Details

Municipal Manager	Mr S M Molala	016 976 8313
Financial Manager	Mr A Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Operating Revenue and Expenditure													
Operating Revenue	**154 253**	**162 621**	**23 254**	**15.1%**	**23 663**	**15.3%**	**23 132**	**14.2%**	**70 049**	**43.1%**	**18 808**	**52.0%**	**23.0%**
Property rates	16 040	16 449	5 339	33.3%	5 336	33.3%	5 308	32.3%	15 982	97.2%	3 314	41.0%	60.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 032	13 905	4 824	30.1%	8 535	53.2%	8 033	57.8%	21 392	153.8%	4 973	84.0%	61.5%
Service charges - sanitation revenue	13 328	11 560	2 770	20.8%	4 158	31.2%	4 192	36.3%	11 121	96.2%	3 838	122.1%	9.2%
Service charges - refuse revenue	15 868	13 763	2 011	12.7%	3 018	19.0%	3 045	22.1%	8 074	58.7%	3 475	71.7%	(12.4%)
Service charges - other	-	-	7 322	-	913	-	-	-	8 235	-	2 302	681.4%	(100.0%)
Rental of facilities and equipment	-	212	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	450	546	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	2 851	17 625	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 180	3 180	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	79 412	80 239	-	-	-	-	-	-	-	-	-	37.4%	-
Other own revenue	7 092	5 142	989	13.9%	1 702	24.0%	2 554	49.7%	5 245	102.0%	906	124.0%	181.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**162 731**	**207 905**	**19 041**	**11.7%**	**18 885**	**11.6%**	**25 127**	**12.1%**	**63 053**	**30.3%**	**20 981**	**66.9%**	**19.8%**
Employee related costs	72 820	74 135	7 281	10.0%	7 145	9.8%	7 702	10.4%	22 128	29.8%	5 419	40.0%	42.1%
Remuneration of councillors	4 926	4 926	-	-	-	-	-	-	-	-	-	16.8%	-
Debt impairment	3 308	3 308	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 201	1 201	-	-	-	-	-	-	-	-	-	-	-
Finance charges	255	5 990	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	12 443	5 000	3 145	25.3%	4 351	35.0%	4 255	85.1%	11 751	235.0%	4 215	111.5%	1.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 717	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	15 000	8 500	-	-	-	-	-	-	-	-	-	2.8%	-
Other expenditure	50 062	94 677	8 615	17.2%	7 390	14.8%	13 169	13.9%	29 174	30.8%	11 348	128.9%	16.1%
Loss on disposal of PPE	-	10 169	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 478)**	**(45 284)**	**4 213**		**4 778**		**(1 995)**		**6 997**		**(2 173)**		
Transfers recognised - capital	51 718	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 240**	**(45 284)**	**4 213**		**4 778**		**(1 995)**		**6 997**		**(2 173)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43 240**	**(45 284)**	**4 213**		**4 778**		**(1 995)**		**6 997**		**(2 173)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 240**	**(45 284)**	**4 213**		**4 778**		**(1 995)**		**6 997**		**(2 173)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 240**	**(45 284)**	**4 213**		**4 778**		**(1 995)**		**6 997**		**(2 173)**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Capital Revenue and Expenditure													
Source of Finance	**43 017**	**38 299**	**11 884**	**27.6%**	**2 900**	**6.7%**	**3 002**	**7.8%**	**17 786**	**46.4%**	**8 050**	**51.9%**	**(62.7%)**
National Government	30 400	25 772	10 361	34.1%	2 436	8.0%	2 253	8.7%	15 050	58.4%	7 729	53.2%	(70.9%)
Provincial Government	1 000	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 400**	**25 772**	**10 361**	**33.0%**	**2 436**	**7.8%**	**2 253**	**8.7%**	**15 050**	**58.4%**	**7 729**	**53.2%**	**(70.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 617	12 528	1 523	13.1%	464	4.0%	750	6.0%	2 736	21.8%	321	47.6%	133.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 017**	**38 299**	**11 884**	**27.6%**	**2 900**	**6.7%**	**3 002**	**7.8%**	**17 786**	**46.4%**	**8 050**	**51.9%**	**(62.7%)**
Governance and Administration	**6 457**	**9 379**	**188**	**2.9%**	**464**	**7.2%**	**750**	**8.0%**	**1 401**	**14.9%**	**108**	**17.5%**	**597.2%**
Executive & Council	2 255	2 793	185	8.2%	-	-	-	-	185	6.6%	39	17.3%	(100.0%)
Budget & Treasury Office	177	108	3	1.5%	464	261.7%	-	-	466	431.7%	68	-	(100.0%)
Corporate Services	4 025	6 478	-	-	-	-	750	11.6%	750	11.6%	-	-	(100.0%)
Community and Public Safety	**26 366**	**5 956**	**3 135**	**11.9%**	**620**	**2.4%**	**231**	**3.9%**	**3 986**	**66.9%**	**526**	**27.8%**	**(56.1%)**
Community & Social Services	9 666	1 195	354	3.7%	35	4%	231	19.3%	620	51.9%	-	37.5%	(100.0%)
Sport And Recreation	-	3 212	1 473	-	586	-	-	-	2 059	64.1%	526	20.9%	(100.0%)
Public Safety	16 700	1 549	1 307	7.8%	-	-	-	-	1 307	84.4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 519**	**6 182**	**1 287**	**23.3%**	**135**	**2.4%**	**-**	**-**	**1 422**	**23.0%**	**-**	**167.8%**	**-**
Planning and Development	-	10	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 519	5 892	1 287	23.3%	135	2.4%	-	-	1 422	24.1%	-	167.8%	-
Environmental Protection	-	281	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 675**	**16 783**	**7 274**	**155.6%**	**1 681**	**36.0%**	**2 022**	**12.0%**	**10 977**	**65.4%**	**7 416**	**61.2%**	**(72.7%)**
Electricity	3 000	4 270	2 711	90.4%	697	23.2%	433	10.1%	3 840	89.9%	3 349	87.0%	(87.1%)
Water	1 675	2 642	1 161	69.3%	-	-	-	-	1 161	43.9%	951	68.9%	(100.0%)
Waste Water Management	-	9 871	3 403	-	985	-	1 589	16.1%	5 976	60.5%	3 116	51.1%	(49.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**205 971**	**191 703**	**52 143**	**25.3%**	**28 469**	**13.8%**	**34 199**	**17.8%**	**114 811**	**59.9%**	**41 036**	**72.2%**	**(16.7%)**
Ratepayers and other	**71 444**	**63 542**	**9 490**	**13.3%**	**9 910**	**13.9%**	**17 167**	**27.0%**	**36 567**	**57.5%**	**10 697**	**44.3%**	**60.5%**
Government - operating	79 571	80 239	33 085	41.6%	17 759	22.3%	-	-	50 844	63.4%	18 886	90.9%	(100.0%)
Government - capital	51 559	29 082	9 568	18.6%	800	1.6%	17 032	58.6%	27 400	94.2%	11 453	98.0%	48.7%
Interest	3 397	18 840	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(162 731)**	**(169 606)**	**(38 172)**	**23.5%**	**(29 257)**	**18.0%**	**(31 436)**	**18.5%**	**(98 865)**	**58.3%**	**(39 775)**	**79.7%**	**(21.0%)**
Suppliers and employees	(147 731)	(155 116)	(38 172)	25.8%	(29 257)	19.8%	(31 436)	20.3%	(98 865)	63.7%	(39 775)	124.1%	(21.0%)
Finance charges	-	(5 990)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	(8 500)	-	-	-	-	-	-	-	-	-	.8%	-
Net Cash from/(used) Operating Activities	**43 240**	**22 098**	**13 972**	**32.3%**	**(788)**	**(1.8%)**	**2 763**	**12.5%**	**15 947**	**72.2%**	**1 261**	**45.9%**	**119.1%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43 017)**	**(38 299)**	**(11 884)**	**27.6%**	**(2 900)**	**6.7%**	**(3 002)**	**7.8%**	**(17 786)**	**46.4%**	**(8 047)**	**51.9%**	**(62.7%)**
Capital assets	(43 017)	(38 299)	(11 884)	27.6%	(2 900)	6.7%	(3 002)	7.8%	(17 786)	46.4%	(8 047)	51.9%	(62.7%)
Net Cash from/(used) Investing Activities	**(43 017)**	**(38 299)**	**(11 884)**	**27.6%**	**(2 900)**	**6.7%**	**(3 002)**	**7.8%**	**(17 786)**	**46.4%**	**(8 047)**	**51.9%**	**(62.7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**3 000**	**-**	**-**	**-**	**3 000**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	3 000	-	-	-	3 000	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(2 000)**	**-**	**-**	**-**	**-**	**-**	**(2 000)**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	(2 000)	-	-	-	-	-	(2 000)	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(2 000)**	**-**	**3 000**	**-**	**-**	**-**	**1 000**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**223**	**(16 202)**	**88**	**39.7%**	**(688)**	**(309.3%)**	**(239)**	**1.5%**	**(839)**	**5.2%**	**(6 786)**	**(703.3%)**	**(96.5%)**
Cash/cash equivalents at the year begin:	-	642	38	-	126	-	(562)	(87.6%)	38	5.9%	8	-	(6 890.7%)
Cash/cash equivalents at the year end:	**223**	**(15 560)**	**126**	**56.7%**	**(562)**	**(252.6%)**	**(801)**	**5.2%**	**(801)**	**5.2%**	**(6 778)**	**(522.2%)**	**(88.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - I Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 270	4.4%	2 594	3.5%	2 984	4.0%	64 965	88.0%	73 813	28.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	3 380	100.0%	3 380	1.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 062	7.2%	496	3.4%	435	3.0%	12 746	86.5%	14 739	5.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 509	2.6%	1 399	2.4%	1 364	2.3%	54 797	92.8%	59 069	22.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 095	2.1%	1 031	2.0%	1 014	1.9%	49 162	94.0%	52 301	20.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 756	3.3%	1 664	3.1%	1 672	3.2%	47 789	90.4%	52 880	20.4%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	131	5.5%	112	4.6%	104	4.3%	2 057	85.6%	2 403	.9%	-	-	-
Total By Income Source	**8 823**	**3.4%**	**7 295**	**2.8%**	**7 572**	**2.9%**	**234 896**	**90.8%**	**258 587**	**100.0%**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	166	14.3%	74	6.3%	71	6.1%	850	73.2%	1 161	.4%	-	-	-
Commercial	970	10.4%	466	5.0%	438	4.7%	7 423	79.8%	9 297	3.6%	-	-	-
Households	4 196	2.7%	3 545	2.3%	3 675	2.3%	145 839	92.7%	157 256	60.8%	-	-	-
Other	3 490	3.8%	3 211	3.5%	3 388	3.7%	80 784	88.9%	90 873	35.1%	-	-	-
Total By Customer Group	**8 823**	**3.4%**	**7 295**	**2.8%**	**7 572**	**2.9%**	**234 896**	**90.8%**	**258 587**	**100.0%**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 322	2.1%	1 069	1.7%	620	1.0%	58 703	95.1%	61 714	36.8%
Bulk Water	22	-	1 130	2.1%	1 122	2.1%	52 363	95.8%	54 636	32.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 710	100.0%	1 710	1.0%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	69	1.3%	69	1.3%	117	2.3%	4 875	95.0%	5 129	3.1%
Other	5 981	13.5%	6 627	15.0%	2 927	6.6%	28 763	64.9%	44 298	26.4%
Total	**7 394**	**4.4%**	**8 895**	**5.3%**	**4 784**	**2.9%**	**146 413**	**87.4%**	**167 487**	**100.0%**

Contact Details

Municipal Manager	Mr Puseletso I Radebe	058 813 9702
Financial Manager	Mr A Hlubi	058 813 9702

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Operating Revenue and Expenditure													
Operating Revenue	**150 249**	**155 494**	**6 499**	**4.3%**	**56 794**	**37.8%**	**641**	**.4%**	**63 934**	**41.1%**	**35 403**	**96.9%**	**(98.2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 009	7 778	6 384	127.5%	371	7.4%	207	2.7%	6 962	89.5%	999	52.1%	(79.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 499	143 499	-	-	55 801	39.2%	4 894	3.4%	60 695	42.3%	34 625	100.0%	(85.9%)
Other own revenue	2 741	4 216	115	4.2%	623	22.7%	(4 460)	(105.8%)	(3 723)	(88.3%)	(221)	99.5%	1 914.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**207 062**	**183 451**	**38 700**	**18.7%**	**46 599**	**22.5%**	**43 963**	**24.0%**	**129 262**	**70.5%**	**31 701**	**56.2%**	**38.7%**
Employee related costs	87 390	53 687	21 005	24.0%	18 416	21.1%	18 243	34.0%	57 664	107.4%	16 804	61.7%	8.6%
Remuneration of councillors	7 586	7 586	1 519	20.0%	1 535	20.2%	1 548	20.4%	4 602	60.7%	1 639	62.4%	(5.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 800	4 800	12 997	270.8%	-	-	-	-	12 997	270.8%	-	-	-
Finance charges	4 500	350	(53 345)	(1 185.4%)	-	-	-	-	(53 345)	(15 261.2%)	871	99.3%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 312	1 618	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 520	9 261	3 971	52.8%	395	5.2%	579	6.3%	4 945	53.4%	405	26.3%	43.0%
Transfers and grants	29 483	29 483	14 158	48.0%	5 854	19.9%	9 749	33.1%	29 761	100.9%	1 354	18.0%	620.0%
Other expenditure	63 471	76 668	38 396	60.5%	20 399	32.1%	13 843	18.1%	72 638	94.7%	10 627	58.1%	30.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(56 814)**	**(27 958)**	**(32 201)**		**10 195**		**(43 322)**		**(65 328)**		**3 702**		
Transfers recognised - capital	-	-	-	-	-	-	37 254	-	37 254	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(56 814)**	**(27 958)**	**(32 201)**		**10 195**		**(6 068)**		**(28 074)**		**3 702**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(56 814)**	**(27 958)**	**(32 201)**		**10 195**		**(6 068)**		**(28 074)**		**3 702**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(56 814)**	**(27 958)**	**(32 201)**		**10 195**		**(6 068)**		**(28 074)**		**3 702**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(56 814)**	**(27 958)**	**(32 201)**		**10 195**		**(6 068)**		**(28 074)**		**3 702**		

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Capital Revenue and Expenditure													
Source of Finance	**3 460**	**6 085**	**-**	**-**	**135**	**3.9%**	**178**	**2.9%**	**313**	**5.2%**	**827**	**37.1%**	**(78.5%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 460	6 085	-	-	135	3.9%	178	2.9%	313	5.2%	827	37.1%	(78.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**3 460**	**6 085**	**-**	**-**	**135**	**3.9%**	**178**	**2.9%**	**313**	**5.2%**	**827**	**37.1%**	**(78.5%)**
Governance and Administration	**3 460**	**1 800**	**-**	**-**	**135**	**3.9%**	**168**	**9.3%**	**303**	**16.9%**	**557**	**69.9%**	**(69.8%)**
Executive & Council	3 460	550	-	-	31	.9%	-	-	31	5.7%	14	46.8%	(100.0%)
Budget & Treasury Office	-	700	-	-	-	-	-	-	-	-	533	89.7%	(100.0%)
Corporate Services	-	550	-	-	104	-	168	30.6%	272	49.4%	10	49.8%	1 556.7%
Community and Public Safety	**-**	**1 500**	**-**	**-**	**-**	**-**	**10**	**.7%**	**10**	**.7%**	**154**	**11.3%**	**(93.5%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 500	-	-	-	-	10	.7%	10	.7%	154	11.3%	(93.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**2 785**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**117**	**33.7%**	**(100.0%)**
Planning and Development	-	2 635	-	-	-	-	-	-	-	-	88	32.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	150	-	-	-	-	-	-	-	-	29	40.8%	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget Main appropriation	2014/15 Budget Adjusted Budget	2014/15 First Quarter Actual Expenditure	2014/15 First Quarter 1st Q as % of Main appropriation	2014/15 Second Quarter Actual Expenditure	2014/15 Second Quarter 2nd Q as % of Main appropriation	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter 3rd Q as % of adjusted budget	2014/15 Year to Date Actual Expenditure	2014/15 Year to Date Total Expenditure as % of adjusted budget	2013/14 Third Quarter Actual Expenditure	2013/14 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	**150 249**	**146 948**	**58 908**	**39.2%**	**46 372**	**30.9%**	**41 717**	**28.4%**	**146 997**	**100.0%**	**35 403**	**98.4%**	**17.8%**
Ratepayers and other	**2 741**	**3 192**	**658**	**24.0%**	**368**	**13.4%**	**(1 616)**	**(50.6%)**	**(590)**	**(18.5%)**	**(221)**	**936.6%**	**630.0%**
Government - operating	142 499	142 499	57 031	40.0%	44 015	30.9%	39 701	27.9%	140 747	98.8%	34 625	99.4%	14.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 009	1 257	1 218	24.3%	1 989	39.7%	3 632	288.9%	6 840	544.0%	999	58.3%	263.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(207 062)**	**(228 035)**	**(40 679)**	**19.6%**	**(46 627)**	**22.5%**	**(37 891)**	**16.6%**	**(125 197)**	**54.9%**	**(30 866)**	**51.9%**	**22.8%**
Suppliers and employees	(173 079)	(183 752)	(35 747)	20.7%	(41 822)	24.2%	(32 104)	17.5%	(109 673)	59.7%	(29 512)	49.5%	8.8%
Finance charges	(4 500)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 483)	(44 283)	(4 933)	16.7%	(4 805)	16.3%	(5 786)	13.1%	(15 524)	35.1%	(1 354)	-	327.3%
Net Cash from/(used) Operating Activities	**(56 813)**	**(81 087)**	**18 229**	**(32.1%)**	**(255)**	**.4%**	**3 826**	**(4.7%)**	**21 800**	**(26.9%)**	**4 537**	**(96.8%)**	**(15.7%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 085)**	**(6 085)**	**(92)**	**1.5%**	**(11)**	**.2%**	**(284)**	**4.7%**	**(386)**	**6.3%**	**(827)**	**36.1%**	**(65.7%)**
Capital assets	(6 085)	(6 085)	(92)	1.5%	(11)	.2%	(284)	4.7%	(386)	6.3%	(827)	36.1%	(65.7%)
Net Cash from/(used) Investing Activities	**(6 085)**	**(6 085)**	**(92)**	**1.5%**	**(11)**	**.2%**	**(284)**	**4.7%**	**(386)**	**6.3%**	**(827)**	**31.0%**	**(65.7%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(3 650)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(871)**	**105.0%**	**(100.0%)**
Repayment of borrowing	-	(3 650)	-	-	-	-	-	-	-	-	(871)	105.0%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(3 650)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(871)**	**105.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(62 898)**	**(90 822)**	**18 137**	**(28.8%)**	**(265)**	**.4%**	**3 542**	**(3.9%)**	**21 414**	**(23.6%)**	**2 838**	**(37.8%)**	**24.8%**
Cash/cash equivalents at the year begin:	83 651	137 336	139 476	166.7%	157 613	188.4%	157 348	114.6%	139 476	101.6%	45 380	18.6%	246.7%
Cash/cash equivalents at the year end:	**20 753**	**46 514**	**157 613**	**759.5%**	**157 348**	**758.2%**	**160 890**	**345.9%**	**160 890**	**345.9%**	**48 218**	**87.3%**	**233.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - I Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.